Nova Scotia

Report of the Formula Review Committee

December, 1987

91-03233/

REPORT OF THE

FORMULA REVIEW COMMITTEE

DECEMBER, 1987

The Honourable Ronald C. Giffin
Minister of Education
Province of Nova Scotia
Halifax, Nova Scotia

Dear Mr. Giffin:

We are pleased to submit to you the "Report of the Formula Review Committee" which contains recommendations for funding public education in Nova Scotia for the 1988 calendar year.

Yours very truly,

George Walker, Chairman

John Levangie, Secretary

Ed Gramm

David Driscoll

Karen Duerden

Robert Haines

Robert Moody

Joseph Wadden

REPORT OF THE FORMULA REVIEW COMMITTEE

DECEMBER, 1987

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1. PREFACE

1.1 Establishment

The Formula Review Committee was established by the Minister of Education in August, 1981. The Committee is responsible for making recommendations to the Minister of Education regarding funding formulas for district school boards throughout Nova Scotia.

This is the seventh report of the Committee and it contains recommendations for funding formulas for the 1988 calendar year.

1.2 Membership

This year's Committee was composed of the following members and resource personnel/alternates:

Members

George Walker, Chairman
Ed Cramm, Department of Municipal Affairs
David Driscoll, Nova Scotia School Boards Association
Karen Duerden, Nova Scotia Teachers Union
Robert Haines, Department of Education
John Levangie, Department of Education
Robert Moody, Management Board
Joseph Wadden, Union of Nova Scotia Municipalities

Resource Personnel/Alternates

Emmet Currie, Nova Scotia Teachers Union (Alternate)
Peter Fry, Management Board (Alternate)
Bette Kelly, Department of Education (Resource Personnel)
Richard Morris, Department of Education (Resource Personnel)
Dennis Pilkey, Department of Education (Resource Personnel)
Michael Woodford, Nova Scotia School Boards Association (Alternate)
Sherman Zwicker, Union of Nova Scotia Municipalities (Alternate)

1.3 Committee Process

The Committee's major functions are projecting expenditures of district school boards for public education, determining the formulas required to fund such expenditures, and allocating the financial responsibility for public education between the Province of Nova Scotia and participating municipal units. These are accomplished through review and discussion of submissions from various organizations and review and analysis of financial and statistical data provided by the Department of Education.

The Committee was appreciative of the concerns and support expressed through submissions from district school boards, the Nova Scotia School Boards Association, and the Union of Nova Scotia Municipalities.

A major part of the Committee's work involves reviewing and analyzing the financial and statistical information prepared by the Research Division of the Department of Education. The Committee is most appreciative of the support and assistance of the staff of the Department of Education in providing such vital information.

2. FINANCIAL SUMMARY

Summaries of projected revenues and expenditures, grants and recommended funding formulas for 1988 are presented below.

2.1 Highlights of Revenues and Expenditures

The following table summarizes Committee projections of revenues and expenditures for the 1988 calendar year compared to 1987 budget revenues and expenditures. Refer to schedule 2 for details.

Revenues	Budget 1987 (1)	Projected 1988	Change $	Change %
Total provincial grants	$532,030,117	$561,877,525	$29,847,408	5.6%
Education tax rate	44¢/$100	37¢/$100	(7¢/$100)	(15.9%)(2)
Uniform Assessment	$18,669,666,256	$23,504,381,883	$4,834,715,627	25.9%
Mandatory Municipal Contribution	$81,687,221	$86,966,213	$5,278,992	6.5%
Total Municipal Contribution (Mandatory and Supplementary	$103,463,036	$109,714,264	$6,251,228	6.0%
School Board operating revenues	$15,868,606	$17,993,958	$2,125,352	13.4%
Total School Board revenues	$651,361,759	$689,585,747	$38,223,988	5.9%
Expenditures				
Total operating expenditures	$607,442,558	$639,880,584	$32,438,026	5.3%
Capital debt service costs	$35,423,507	$38,997,526	$3,574,019	10.1%
Capital equipment, repairs and renovations	$10,552,012	$8,276,822(3)	$(2,275,190)	(21.6%)
Total School Board expenditures	$653,418,077	$687,154,932	$33,736,855	5.2%

(1) as reported by district school boards
(2) as a result of increases in uniform assessment
(3) projected to match available funding

2.2 Provincial/Municipal Cost Sharing Percentages

The following table summarizes Committee projections of cost sharing ratios for the 1988 calendar year compared to 1987 ratios.

	Projected 1987	Budgeted 1987	Projected 1988
Total provincial grants as a percent of total school board revenues	81.3%	81.7%	81.5%
Total provincial grants as a percent of provincial grants plus proceeds from the education tax	86.7%	86.7%	86.6%
Total provincial grants as a percent of total provincial grants plus total municipal contributions	83.7%	83.7%	83.7%

2.3 Summary of grants

The following table summarizes recommended grants for 1988 compared to 1987 grants.

Global	1987	1988	Change $	Change %
General formula				
Basic provincial grant	$345,538,028	$360,993,792	$15,455,764	4.5%
Supplementary provincial grant	8,982,000	10,844,826	1,862,826	20.7%
Property Service	62,796,900	66,337,207	3,540,307	5.6%
Transportation	36,592,389	38,171,047	1,578,658	4.3%
Municipal education tax	81,687,221	86,966,213	5,278,992	6.5%
Municipal supplementary grant	21,558,246	22,509,081	950,835	4.4%
	557,154,784	585,822,166	28,667,382	5.1%
Non-Global				
Adult Education	2,297,292	2,170,073	(127,219)	(5.5%)
Driver Education	591,119	620,328	29,209	4.9%
Special Education	30,361,910	33,865,992	3,504,082	11.5%
Summer School	952,501	955,299	2,798	0.3%
Board of Pupils	257,490	270,365	12,875	5.0%
Capital Debt Service	35,188,433	38,758,556	3,570,123	10.1%
Capital Equipment Repairs & Renovations	7,858,836	8,276,822	417,986	5.3%
Provincial French Special Projects	613,218	613,218	Ø	0.0%
Municipal Capital Grant	217,570	238,970	21,400	9.8%
	78,338,369	85,769,623	7,431,254	9.5%
	$635,493,153	$671,591,789	$36,098,636	5.7%

2.4 Summary of Expenditures

The following table summarizes Committee projections of expenditures, by type of grant, for 1988 compared to 1987 expenditures.

Operating	1987	1988	Change $	Change %
General formula	$462,091,970	$487,412,117	$25,320,147	5.5%
Property Service	65,607,729	68,888,115	3,280,386	5.0%
Transportation	37,159,140	38,539,299	1,380,159	3.7%
General services from other boards	536,000	562,800	26,800	5.0%
Adult Education	3,771,086	3,846,508	75,422	2.0%
Driver Education	760,806	785,807	25,001	3.3%
Special Education	36,283,997	38,562,236	2,278,239	6.3%
Summer School	972,000	1,010,880	38,880	4.0%
Board of Pupils	259,830	272,822	12,992	5.0%
	607,442,558	639,880,584	32,438,026	5.3%

Capital	1987	1988	Change $	Change %
Capital Debt Services	35,423,507	38,997,526	3,574,019	10.1%
Capital Equipment, Repairs and Renovations	10,552,012	8,276,822	(2,275,190)	(21.6%)
	45,975,519	47,274,348	1,298,829	2.8%
	$653,418,077	$687,154,932	$ 33,736,855	5.2%

2.5 Summary of Formulas

The following table summarizes recommended formulas for 1988 compared to approved formulas for 1987.

	1987	1988
Basic provincial grant	$2,068 per student unit x average salary weighting factor and Acadian adjustment (5%) where applicable	$2,140 per student unit x average salary weighting factor and Acadia adjustment (5%) where applicable, plus $200,000 district board management grant
Property Service	$165 per student unit plus $1.65 per gross square foot	$170 per student unit plus $1.80 per gross square foot
Transportation	100% of projected 1987 expenditures plus $4150 x the number of approved buses (including approved spares) plus the amount of debt service costs for bus debt as at September 30/82 reduced by 25% of the Capital Bus Purchase Grant	100% of projected 1988 expenditures plus $4200 x the number of approved buses (including approved spares) plus the amount of debt service costs for bus debt as at September 30/82 reduced by 25% of the Capital Bus Purchase Grant and net of gasoline tax rebates
Family of Five*		
Special Education	number of students x average salary weighting factor x $165	number of students x average salary weighting factor x $182
Adult Education	number of students x $14.00	number of students x $14.00
Driver Education	number of senior high and vocational students x $16.00	number of senior high and vocational students x $16.00
Summer School	number of secondary and vocational students x $14.00	number of secondary and vocational students x $14.00
Board of Pupils	number of students actually boarded x $45.00/week	number of students actually boarded x $45.00/week

*The final grant is the lesser of the formula rate OR approved expenditures.

	1987	1988
Capital Equipment Repairs and Renovations	2% of the basic unweighted general formula grant	$44 per student unit x Acadian adjustment (5%) where applicable
Municipal Education Tax	44¢ per $100 of uniform assessment	37¢ per $100 of uniform assessment
Textbook Credit Allocation	$30 per student	$32.40 per student
Emergency Capital Fund	$1,500,000	$1,500,000
Capital Debt Service	Projected Debt service costs for 1987	Projected Debt service costs for 1988
French Special Projects	Same level as 1986 budget	Same level as 1987 budget

3. RECOMMENDED FUNDING FORMULAS

This section provides details of the funding formulas recommended by the Formula Review Committee for 1988.

The Committee projects school board expenditures for the following year and, on the basis of these projections, as well as discussion of issues related to public education finance, the Committee recommends funding formulas that will provide adequate resources and ensure that funds are equitably distributed to all district school boards.

The Committee has not recommended increases in all funding rates in 1988. Emphasis has been placed on general formula, special education, and property service because these are seen as the areas most in need of adjustment.

3.1 Student Units and Enrolment Weighting Factors

The Committee recommends that the enrolment weighting factors used in 1987 should be retained in 1988. The weighting factors are:

Level	Weighting Factors
Elementary	1.0
Junior High	1.2
Senior High	1.2
Vocational	2.5
One Year Business Education*	2.5
Intermediate Industrial	1.75

*if equivalent to the one year program offered in a regional vocational school

These weighting factors reflect the differences in costs at various program levels. As indicated in Section 4, Department of Education staff have been requested to conduct a review of the accuracy of the weighting factors prior to the Committee's consideration of 1989 funding formulas.

The funding count is either the average of the September 30 total enrolments for the previous two years, or the most recent year's total enrolment, whichever is higher. The funding count is multiplied by the weighting factors to determine total student units. Students who are fully funded by federal or provincial agreements are excluded from the funding count.

As of September 30, 1987, the funding count was 168,797 students. As of September 30, 1987, funding enrolments had declined to 167,791 students (from 169,317 in 1986), or a 0.9% reduction from the previous year.

The number of student units as of September 30, 1987, declined to 187,521 (from 189,405 in 1986), or a 1.0% decrease.

3.2 Gross Square Footage

The gross square footage as of September 30, 1987 is used to calculate part of the property service grant. Gross square footage is based on the outside measurements of each school or building used for full-time instruction. Property service grants are also partially calculated on student units.

For this report, grants are based on 19,143,687 square feet in use as of September 30, 1987. Last year, calendar year funding was based on 19,118,227 square feet. Adjustments will be made for changes in gross square footage which occur between September 30 and December 31 of each year. Department of Education staff have been requested to review practices followed in determining the total number of square feet used for calculating property service grants to ensure fair and consistent treatment for all district school boards.

3.3 Uniform Assessment

Uniform property assessment figures are provided each year by the Department of Municipal Affairs. A re-assessment was completed in 1986 and, as a result, provincial assessments increased effective January 1, 1987 by 25.9%. The uniform assessment used for calculating the proceeds from the education tax rate in 1988 is $23,504,381,883. The assessment used to calculate the proceeds from the education tax rate in 1987 was $18,669,666,256.

3.4 General Formulas

General formula grants provide global funds to district school boards for board administration, teachers salaries, instructional supplies, cafeterias, school secretaries, and related expenditures.

3.4.1 Basic Grant

The Committee recommends that the basic general formula grant be increased from $2,068 per student (1987) to $2,140 per student unit in 1988 plus an additional $200,000 per district school board to provide funds for district school board management.

The recommended rate multiplied by the number of student units, the average salary weighting factor (see schedule 14) and the Acadian adjustment factor, where applicable, plus $200,000 determines the basic general formula grant.

The Committee projections of 1988 expenditures funded by general formula are based on the 1987 district school board budgets adjusted by factors for expected changes. To be consistent with the practice followed in 1987, the Committee agreed not to reduce projected expenditures by the enrolment decline factor.

The agreement between the Minister of Education and the Nova Scotia Teachers Union provides for a salary increase effective August 1, 1988 based on the average consumer price index change for the twelve month period from May 1, 1987 to May 1, 1988. The Committee is projecting this increase to be 5%.

The total estimated cost of salary increases for the 1988 calendar year is $22,582,139. This amount is comprised of scale increases of $16,861,628, an allowance of $1,820,335 for cost of license upgrades estimated at 0.4% of total estimated salaries, and cost of service increments of $3,900,176 for individual district school boards. (See schedule 11).

3.4.2 Supplementary Grants

Supplementary grants are added to the basic general formula grant to determine total general formula funding. Total general formula funding includes basic and supplementary provincial grants, the proceeds from the municipal education tax and supplementary municipal grants.

3.5 Property Service

The property service grant is based on gross square footage as explained in Section 3.2 and the number of student units for each school board as explained in Section 3.1.

The Committee projects that 1988 property service expenditures will increase by 5% over 1987 expenditures (or from $65,607,729 to $68,888,115) and recommends that the funding in 1988 be calculated at $1.80 per gross square foot (from $1.65 in 1987) and $170 per student unit (from $165 in 1987).

These changes represent rate increases of 9.1% and 3% respectively and provide total funding of $66,337,207 in 1988 (in comparison to $62,796,900 in 1987).

The Committee has recommended a greater increase in grants calculated on gross square footage to compensate boards which experience enrolment declines but encounter difficulties in attempts to consolidate facilities.

3.6 Transportation

The Committee recommends transportation funding grants calculated in the same manner as in 1987 as follows:

Operating Grant: 100% of 1988 projected transportation operating expenses net of gasoline tax rebates. These grants are calculated on 1987 school board budgets for operating costs which are projected to increase by 4% (or from $32,357,600 to $33,651,900).

Capital Bus Purchase Grant: $4200 in 1988 (in comparison to $4150 in 1987) multiplied by the number of approved buses for regular student transportation (including approved spares).

Historical Bus Debt Service Grant: The amount of the debt service costs for bus debt as at September 30, 1982 reduced by 25% of the Capital Bus Purchase Grant.

These formulas will provide $38,171,047 in transportation funding for 1988 (in comparison to $36,592,389 for 1987) or a 4.3% increase. Total transportation costs for 1988 are projected at $38,539,299 (in comparison to $37,159,140 for 1987).

3.7 Family of Five

The Committee continues to recognize the need for separate, non-global funding for the Family of Five. The grants are recommended as the lesser of approved expenditures in each category or the maximum available funding.

3.7.1 Special Education

The Special Education Grant is recommended as the lesser of approved expenditures or the number of students multiplied by the average salary weighting factor and the Special Education formula rate.

The Committee recommends a 1988 Special Education formula rate of $182 or a 10.3% increase over the 1987 rate of $165.00. This will provide grants of $33,865,992 in comparison to 1987 grants of $30,361,910. Expenditures for Special Education in 1988 are projected at $38,562,236 in comparison to the 1987 budget of $36,283,997.

3.7.2 Adult Education

The Adult Education grant is recommended as the lesser of approved expenditures or the number of students multiplied by the Adult Education formula rate.

The Committee recommends that the 1988 Adult Education formula rate remain at the 1987 rate of $14.00. Expenditures for 1988 are projected at $3,846,508 in comparison to the 1987 budget of $3,771,086. Grants will decrease to $2,170,073 in comparison to 1987 grants of $2,297,292.

3.7.3 Driver Education

The Driver Education grant is recommended as the lesser of approved expenditures or the number of senior high and vocational students multiplied by the Driver Education formula rate.

The Committee recommends that the 1988 Driver Education formula rate remain at the 1987 rate of $16.00. Expenditures for 1988 are projected at $785,807 in comparison to the 1987 budget of $760,806. Grants for 1988 will increase to $620,328 in comparison to 1987 grants of $591,119.

The Committee also recommends that the policy of limiting driver education student registration fees to $75.00 in order to qualify for provincial funding should be reconsidered by the Department of Education in view of the increasing costs of driver education programs.

3.7.4 Summer School

The Summer School grant is recommended as the lesser of approved expenditures or the number of secondary and vocational students multiplied by the Summer School formula rate.

The Committee recommends the 1988 Summer School formula rate remain at the 1987 rate of $14.00. This will provide grants of $955,299 in comparison to 1987 grants of $952,501. The projected expenditures for 1988 are $1,010,888 in comparison to the 1987 budget of $972,000.

3.7.5 Board of Pupils

The Board of Pupils grant is recommended as the lesser of approved expenditures or the number of students actually boarded multiplied by the Board of Pupils formula rate.

The Committee recommends the 1988 Board of Pupils formula rate remain at the 1987 rate of $45.00 per week. This will result in 1988 grants of $270,365 in comparison to 1987 grants of $257,490. Projected expenditures in 1988 are $272,822 in comparison to the 1987 budget of $259,830.

3.8 Capital Debt Service

Capital Debt Service expenditures on capital projects already completed or expected to be completed in 1988 are projected to increase from $35,423,507 in 1987 to $38,997,526 in 1988. The related grants to service this debt will increase from $35,188,433 in 1987 to $38,758,556 in 1988.

The debt service costs not covered by formula grants result from some capital projects for which the original amounts borrowed exceeded the final cost of construction. These extra costs are covered by additional municipal contributions.

3.9 Capital Equipment, Repairs and Renovations

Based on a detailed review of funding for capital equipment, repairs and renovations, the Committee is recommending the adoption of a student unit formula for 1988. The Committee recommends this formula to be $44 multiplied by the number of student units and the Acadian adjustment factor (5%), where applicable. This will provide funding of $8,276,822 as compared to 1987 grants of $7,858,836 or an increase of 5.3%.

3.10 Transfers to Reserve/Surplus

Based on the Committee's projections of expenditures, and recommended funding changes for 1988, surplus funds in 1988 are projected to be $2,430,815 in comparison to a budget surplus of $2,056,317 in 1987.

This surplus figure is a "balancing" figure and is a measure of how closely the recommended funding formulas "match" the financial requirements of district school boards as projected by the Committee.

3.11 French Special Projects

Both the federal and provincial contributions to French Special Projects are projected for 1988, at the same levels as reported in the 1987 school board budgets (or Provincial grants of $613,218 and Federal grants of $2,358,213.) This is a separate, non-formula related funding process. Funding for French Special Projects must be applied for, and receive approval from the Curriculum Development Division (French Language Programs) of the Department of Education.

An examination of school board and Department of Education policies related to Secretary of State funding is being conducted at the present time by departmental staff. Further discussions on the relationship of Secretary of State funding to formula funding will be held after this examination has been completed.

3.12 School Board Revenues

As shown on schedule 19, school board operating and other revenues are consistently underestimated. Therefore, the Committee has projected that school board operating revenues will increase in 1988 by 25% over 1987 (or from $8,576,994 to $10,721,243.) Revenues from other boards are projected to increase in 1988 by 10% over 1987 (or from $484,234 to $532,657.) Federal revenues for 1988 have been projected at the same levels as 1987 school board budgets (or $4,381,845).

3.13 Municipal Contributions

The Committee recommends that the education tax rate be decreased from 44¢ per $100 of Uniform Assessment in 1987 to 37¢ per $100 of updated Uniform Assessment in 1988.

The significant increase in Uniform Assessment in 1987 (or 25.9%) required a decrease in the education tax rate to maintain the relative funding proportions between the Province and supporting municipal units.

The revised education tax rate will increase mandatory municipal contributions by 6.5% (or from $81,687,221 in 1987 to $86,966,213 in 1988.) Nevertheless, thirteen school boards will require lower mandatory municipal payments in 1988 than in 1987.

3.14 Textbook Credit Allocation

The Committee recommends an 8% increase in the textbook credit allocation, or from $30.00 per student in 1987 to $32.40 per student in 1988. The increase is consistent with the recommendation in the Textbook Credit Allocation study recently conducted for the Minister of Education. Staff of the Nova Scotia Book Bureau have determined that the recommended increase represents the average increase in the cost of textbooks during 1987.

The Committee also recommends that a reasonable contingency fund be set up in the Department of Education for school boards experiencing exceptional difficulties such as rapid deterioration of soft cover books or deficiencies in binding.

3.15 Emergency Capital Fund

The Committee recommends that the 1988 emergency capital fund remain at the 1987 level of $1.5 million to cover some of the unanticipated capital requirements of district school boards.

In past years, much of the emergency fund has been used for the asbestos abatement program. The Committee recommends that the Minister of Education consider providing additional funds to cover the cost of asbestos removal so that it will not be necessary to deplete the emergency capital fund to cover costs of asbestos removal.

4. COMMENTARY ON FUNDING

The Formula Review Committee addressed various issues related to education finance in Nova Scotia. The following commentary provides details of Committee deliberations on the major issues.

4.1 Supplementary Grants

The Committee held several discussions regarding supplementary grants. When introduced in 1987, the Committee considered supplementary grants to be an essential part of the funding formulas. However, the Committee in its 1986 report, referred to "the problem that could arise if municipal units do not pay their share of supplementary grants." Some problems did arise in 1987 and, because of these problems and concerns expressed in district school board submissions, the Committee carefully reviewed the existing arrangements for supplementary grants.

The Committee is aware that several school boards recommended in their submissions that supplementary grants be mandatory. However, mandatory grants would enable district school boards to have considerable taxing authority over the property tax base. This change would infringe on the taxing authority which, at present, and in accordance with existing government policy, is available only to municipal units in Nova Scotia.

The Committee is concerned that mandatory supplementary grants may force municipal units to make supplementary grants to district school boards which may not be required if reasonable efficiencies were made in school board operations. It is also questionable whether district school boards which have accumulated surplus and reserve funds, should receive municipal funding beyond that provided from the education tax rate.

Conversely, municipal ability-to-pay used to determine municipal contributions for the 1988 calendar year will increase by 25.9% over 1987 ability to pay. In addition, the Committee is concerned that the refusal of some municipal units to contribute minimum supplementary grants prevents school boards from receiving both provincial and municipal grants required by them to maintain essential programs and professional teaching resources.

After a detailed review of supplementary grants, the Committee concluded that, although there are some problems in the existing arrangement, these problems cannot be resolved by changes to the funding formulas.

The Committee agrees that the present arrangements can work to the benefit of the school boards and supporting municipal units if there is a willingness by the partners in education to work together towards the establishment of reasonable levels of financial support for district school boards.

As a result, the Committee is recommending that the terms and conditions related to supplementary funding in 1938 remain unchanged from those in effect in 1987. However, the Committee also recommends that staff of the Department of Education undertakes, during 1988, a detailed review of supplementary grants and prepare draft recommendations for the development of new accounting procedures for the establishment and control of designated and undesignated surplus and reserve funds and the use of undesignated surplus and reserve funds to offset the requirement for supplementary grants from both paying partners. These recommendations will be carefully considered by the Committee and, if appropriate, recommended for implementation in the 1989 calendar year.

The Committee also recommends that staff of the Department of Education hold regional meetings in 1988 to brief school boards and municipal units on the contents of this report and to discuss the major issues presently facing public education finance in Nova Scotia today.

4.2 Standardized Accounting Principles

The Committee recognizes the need for standard accounting principles and financial reporting for district school boards in Nova Scotia to ensure that formulas are calculated on the basis of comparable financial data and result in an equitable distribution of funds to all district school boards.

The Committee is pleased that the Minister of Education issued the District School Board Financial Handbook in September, 1987. With the proper support and usage of the principles set out in the Handbook, more consistent and comparable financial data on school board operations will be available for examination by the Committee.

The Committee is also pleased that re-organization is taking place in the Department of Education, particularly with regard to the appointment of additional professional financial personnel in the Public Education Grants & Finance Division. The Committee has recommended that matters related to enrolment weighting factors, minority language funding, gross square footage calculations and budgeting practices for school board operating revenues be reviewed in-depth by Departmental staff over the next twelve months so that more comprehensive information will be available to support future years funding recommendations.

4.3 District Board Management

In previous years, general formula funding was influenced by the small and the rural board weighting factors. These weighting factors were intended to provide additional funding to boards with low numbers of student units. The small and the rural board weighting factors were discontinued in 1987. However, the Committee considers it essential that equitable funding is made available to smaller district school boards in which management costs may consume a large part of total available resources.

Each district school board, regardless of the number of students, incurs substantial board management expenses and funding should be provided on a consistent basis to cover school board administration costs. Therefore, the Committee is recommending that $200,000 be included in the basic general formula grant for each district school board. This would ensure that all district school boards are provided with sufficient funds under the general formula grant to cover minimum costs of school board management.

4.4 Property Service

Some district school boards encounter difficulties in obtaining sufficient funding to cover property service costs when, as a result of declining enrolments, funding increases are limited.

The property service grant is based on student units and gross square footage with the expectation that as student units decrease, it should be possible to reduce property service expenditures by closing unrequired facilities.

However, some boards can experience minimal enrolment declines where it is not practical to close or consolidate facilities. As a result, buildings must still be maintained but the funding available to maintain them could be limited due to the enrolment decline.

The Committee recognizes this problem and has allocated a larger percentage of the recommended increase to the gross square footage factor in determining the property service grant. However, the student unit factor will still encourage school boards to close facilities when they are no longer required.

4.5 Other

The Committee is aware of the need for a period of stability in the method of calculating formula grants. Some school boards experience difficulties in preparing financial plans because they are unable to make reasonable projections of grants in future years.

As a result, the Committee is recommending consistency in the general approach to funding and in the overall method of determining grants.

As previously indicated, a major responsibility of the Formula Review Committee is to ensure that the method of calculating formula grants results in an equitable distribution of funds to all school boards. The Committee spent considerable effort in reviewing the distribution of funds to school boards to ensure that present formulas are equitable. It is the conclusion of the Committee that the recommended formulas do result in an equitable distribution of funds.

NOVA SCOTIA DEPARTMENT OF EDUCATION

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DATE: 88/01/05

NOVA SCOTIA DEPARTMENT OF EDUCATION
PROJECTED PROVINCIAL PROFILE

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PROVINCIAL SUMMARY

BUDGET YEAR: 1988

SCHEDULE 1

		1986	1987	FUNDING COUNT	STUDENT UNITS
ELEM	(1.00)	87,687	86,903	87,407	87,411
JRHI	(1.20)	42,758	41,584	42,101	50,523
SRHI	(1.20)	36,693	37,132	37,119	44,542
VOC	(2.50)	1,485	1,467	1,465	3,661
BUS	(2.50)	173	217	193	484
II	(1.75)	521	488	514	900
TOTAL		169,317	167,791	168,797	187,521
EXCLUDED STD		1,551	1,665		

GROSS SQUARE FOOTAGE: 19,143,687

UNIFORM ASSESSMENT: 23,504,381,883

FORMULA FUNDING BASED ON HIGHER OF AVERAGE OR 1987 STUDENT UNITS

WEIGHTS APPLIED TO INDIVIDUAL BOARDS

F U N D I N G

	1987 REVISED BOARD BUDGETS	1988 PROJECTED EXPENDITURES	1988 PROJECTED FUNDING PROVINCIAL
GENERAL FORMULA	462,091,970	487,412,117	
BASIC PROVINCIAL GRANT			
(2140.00/SU 447,960,005 LESS 86,966,213 EDUCN TAX)			
SUPPLEMENTARY PROVINCIAL GRANT			360,993,792
PROPERTY SERVICE (170.00/SU 1.80/GSF)	65,607,729	68,888,115	10,844,826
TRANSPORTATION - NET TAX REBATE (1.00 /4200.00)	37,159,140	38,539,299	66,337,207
GENERAL SERVICES FROM OTHER BOARDS	536,000	562,800	38,171,047
ADULT EDUCATION (14.00/STUDENT)	3,771,086	3,846,508	
DRIVER EDUCATION (16.00/Sr+VOC STUDENTS)	760,006	785,807	2,170,073
SPECIAL EDUCATION (182.00/STUDENT)	36,283,997	38,562,236	620,368
SUMMER SCHOOL (14.00/SEC STUDENT)	972,000	1,010,880	33,865,992
BOARD OF PUPILS (45.00/WEEK)	259,830	272,822	955,299
TOTAL OPERATING	607,442,558	639,888,584	270,365
			514,228,929
CAPITAL DEBT SERVICE	35,423,507	38,997,526	38,758,556
CAPITAL EQUIPMENT & REPAIRS/RENOVATIONS	10,552,012	8,276,822	8,276,822
TRANSFER TO RESERVES/SURPLUS	989,852	2,430,814	
FRENCH SPECIAL PROJECTS (SUBJ TO APPN & REVIEW)			613,218
SUBTOTAL	46,965,371	49,705,163	47,648,596
TOTAL EXPENDITURES	654,407,929	689,585,747	
TOTAL PROVINCIAL GRANTS	532,030,117		561,877,525
BOARD REVENUES			BOARD REVENUES
OPERATING	8,576,994		10,721,243
PROVINCIAL NON-FUNDING REIMBURSEMENT	67,320		0
FEDERAL SOURCES (DND, DIAND, ETC)	4,381,845		4,381,845
FRENCH SPECIAL PROJECTS (FEDERAL CONTRIBUTION)	2,358,213		2,358,213
OTHER BOARDS (TUITION, TRANSPORTATION)	484,234		532,657
FROM RESERVES/PRIOR SURPLUS/CONTINGENT DEFICIT	3,046,171		0
SUBTOTAL	18,914,777		17,993,958
MUNICIPAL CONTRIBUTION			MUNICIPAL
EDUCATION TAX (0.370/UNIFORM ASSESSMENT)	81,687,221		86,966,213
SUPPLEMENTARY MUNICIPAL GRANT	21,558,246		22,509,081
CAPITAL	217,570		238,970
SUBTOTAL	103,463,036		109,714,264
TOTAL REVENUES	654,407,930		689,585,747

SUMMARY OF PROJECTED EXPENDITURES ON PUBLIC SCHOOL EDUCATION AND RELATED SOURCES OF FUNDS

	1987 Revised Board Budgets	% of Total	1988 Committee Projections	% of Total	Projected Change $'s	%
Expenditures						
Operating Expenditure (see Schedule 9 for details)	607,442,558	92.96%	639,880,384	93.12%	32,438,826	5.34%
Capital Debt Service	35,423,567	5.42%	38,997,585	5.68%	3,574,019	10.09%
Capital Equipment and Repairs/Renovations	10,552,012	1.61%	8,276,822	1.20%	(2,275,190)	-21.56%
TOTAL EXPENDITURES	653,418,077	100.00%	687,154,932	100.00%	33,736,855	5.16%
Revenues						
Provincial Grants						
Operating (see Schedule 1 for details)	488,982,848	74.72%	514,842,147	74.66%	25,859,299	5.29%
Capital Debt Service (see Schedule 15 for details)	35,188,433	5.38%	38,758,556	5.62%	3,570,123	10.15%
Capital Equipment & Repairs/Renovations	7,858,836	1.20%	8,276,822	1.20%	417,986	5.32%
TOTAL PROVINCIAL GRANTS	532,030,117	81.38%	561,877,525	81.48%	29,847,408	5.61%
Municipal Contributions						
Education Tax	81,687,221	12.48%	86,966,213	12.61%	5,278,992	6.46%
Supplementary Municipal Funding	21,558,246	3.29%	22,509,881	3.26%	950,635	4.41%
Capital Debt Service	217,570	0.03%	238,970	0.03%	21,400	9.84%
TOTAL MUNICIPAL CONTRIBUTIONS	103,463,037	15.81%	109,714,264	15.91%	6,251,227	6.04%
Other Revenues						
School Board Revenues	15,868,686	2.42%	17,993,958	2.61%	2,125,352	13.39%
From Reserves, Prior Surples or Contingent Deficit	3,046,171	0.47%		0.00%	(3,046,171)	-100.00%
TOTAL OTHER REVENUES	18,914,777	2.89%	17,993,958	2.61%	(920,819)	-4.87%
TOTAL REVENUES	654,407,931	100.00%	689,585,747	100.00%	35,177,816	5.38%
POTENTIAL SURPLUS**	989,854 **		2,438,815 **			
NET TOTAL	653,418,077		687,154,932			

**Revenues can be greater than projected expenditures because the combination of the guaranteed provincial grant and prescribed municipal contribution, in some cases, exceeds projected expenditures. If the municipal contribution is less than the prescribed education tax or if projected expenditures are increased, the potential surplus will be less.

DETAILS OF 1988 PROJECTED EXPENDITURE INCREASES OVER 1987

	MILLIONS
General Formula	
Salaries	
Scale Increase	15.56
Licence Upgrades	1.62
Service Increments	3.60
Sub-total Salaries	20.78
Enrolment Increases	0.60
Inflationary Increase (clerical salaries, supplies, etc.)	3.94
Sub-Total General Formula	25.32
Property Service	3.28
Transportation	1.38
Special Education	2.28
Adult Education	0.08
Driver Education	0.03
Summer School	0.04
Board of Pupils	0.01
Services from other Boards	0.03
Sub-Total Operating	32.45
Capital Debt Service	3.57
Capital Equipment and Repairs/Renovations	(2.28)
Total	33.74

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 4

COMPARISON OF PROVINCIAL AND MUNICIPAL FUNDING

	PROVINCIAL OPERATING FUNDING			MUNICIPAL OPERATING FUNDING								
				1987 BUDGET				1988 PROJECTED				
BOARD	1987 BUDGET	1988 PROJECTED	% OF 1987B	EDUCATION TAX	SUPP MUNICIPAL	FROM RESERVES/ CONT DEFICIT	TOTAL	EDUCATION TAX	SUPP MUNICIPAL	FROM RESERVES/ CONT DEFICIT	TOTAL $	% OF 1987B
Annapolis	11,912,185	12,835,884	107.75%	1,983,860	98,250	69,276	2,151,386	1,838,297	21,593		1,859,890	86.45%
Antigonish	14,333,221	15,129,724	105.56%	1,374,937		3,582	1,378,519	1,380,943	18,700		1,399,643	101.53%
Cape Breton	59,997,392	62,739,529	104.57%	6,546,895	8,929	311,323	6,867,147	6,542,487	5,973		6,548,460	95.36%
Clare-Argyle	10,438,698	11,199,776	107.29%	1,488,667		173,583	1,662,170	1,393,867			1,393,867	83.86%
Colchester-E Hants	37,334,222	40,294,101	107.93%	4,593,113			4,593,113	5,338,116			5,338,116	116.05%
Cumberland	19,417,492	20,185,825	103.95%	2,243,560	123,259	421,629	2,788,448	2,337,852	124,981		2,462,833	88.29%
Dartmouth	27,761,571	28,717,888	103.44%	9,183,280	5,892,220	474,100	15,549,600	9,882,723	6,413,080		16,295,803	104.80%
Digby	7,264,397	7,699,679	105.99%	851,438	63,106	12,000	926,544	782,720	87,383		870,103	93.91%
Guysborough	9,748,381	10,383,343	106.68%	817,162	216,370	10,436	1,043,968	752,655	121,389		874,044	83.72%
Halifax	34,142,974	33,258,335	97.41%	17,818,228	12,865,070		30,683,298	20,289,773	14,013,471		34,303,244	111.80%
Halifax Co-Bedford	84,670,862	89,675,591	105.91%	10,723,284	2,041,792	20,655	12,785,731	12,736,338	1,230,454		13,966,792	109.24%
Hants West	10,724,886	11,484,705	106.34%	1,188,282		74,020	1,262,302	1,239,428			1,239,428	98.19%
Inverness	16,433,544	17,580,336	106.49%	1,486,249	25,486	107,959	1,619,614	1,383,912	51,542		1,435,454	88.63%
Kings	31 886,185	34,268,717	107.45%	5,772,933		179,551	5,951,584	5,337,842	50,143		5,387,985	90.53%
Lunenburg	22,670,531	23,875,457	105.31%	4,323,312		303,515	4,626,827	4,665,090			4,665,090	100.83%
Northside-Victoria	24,241,567	25,354,411	104.59%	2,109,605		62,102	2,171,707	2,071,082	24,177		2,095,259	96.48%
Pictou	30,597,674	32,692,824	106.85%	3,926,633		326,956	4,252,589	3,875,954	98,855		3,974,809	93.47%
Queens	6,785,819	7,192,656	106.01%	1,469,824	52,029		1,521,853	1,369,981	65,573		1,435,554	94.38%
Richmond	9,562,883	10,891,372	105.54%	748,318	34,122	79,801	862,241	729,344	60,168		789,512	91.57%
Shelburne	9,232,275	9,790,939	106.05%	1,412,169	46,694	129,151	1,588,014	1,355,431	39,430		1,394,861	87.84%
Yarmouth	9,215,311	9,888,236	107.30%	1,447,394	9,225	284,542	1,741,161	1,498,116			1,498,116	86.04%
Wentsport	620,617	672,586	108.36%	179,779	81,772	2,971	254,522	173,056	82,169		255,225	96.49%
TOTAL	488,962,847	514,842,146	105.29%	81,687,222	21,558,244	3,045,172	106,291,638	86,966,215	22,589,881	0	109,475,296	103.00%

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 5

SHARING OF 1988 ADDITIONAL EXPENSES

BOARD	UNIFORM ASSESSMENT	OPERATING BUDGET	NUMBER OF STUDENT UNITS	EDUCATION TAX	TAX/ STUDENT UNIT	PROVINCIAL SHARING RATE	SUPPLEMENTARY MUNICIPAL SHARE AMOUNT	SUPPLEMENTARY MUNICIPAL SHARE % OF OPERATING	EFFECTIVE TAX RATE
Annapolis	496,836,970	15,256,481	4,617	1,838,297	398	80%	21,593	0.14%	37.4
Antigonish	373,227,888	17,099,957	5,116	1,388,943	270	90%	18,700	0.11%	37.5
Cape Breton	1,768,239,791	70,636,138	21,901	6,542,487	299	90%	5,973	0.01%	37.8
Clare-Argyle	376,720,771	13,599,878	3,569	1,393,867	391	88%		0.00%	37.8
Colchester-E Hants	1,440,571,863	46,297,860	14,698	5,330,116	363	80%		0.00%	37.8
Cumberland	631,635,625	22,962,445	7,178	2,337,852	326	85%	124,981	0.54%	39.8
Dartmouth	2,671,886,122	46,899,111	11,992	9,882,723	824	10%	6,413,090	13.91%	61.8
Digby	211,545,869	8,785,784	2,529	782,720	309	85%	87,383	0.99%	41.1
Guysborough	283,420,281	11,332,510	2,976	752,655	253	90%	121,389	1.07%	43.8
Halifax	5,483,722,484	69,294,272	16,383	20,289,773	1,245	10%	14,013,471	20.22%	62.6
Halifax Co-Bedford	3,442,253,440	105,323,242	31,857	12,736,338	400	75%	1,230,454	1.17%	40.6
Hants West	334,980,500	12,815,384	4,853	1,239,428	306	85%		0.00%	37.8
Inverness	374,830,258	19,660,547	5,309	1,383,912	261	90%	51,542	0.26%	38.4
Kings	1,442,659,994	41,560,819	12,886	5,337,842	417	75%	50,143	0.12%	37.3
Lunenburg	1,268,837,280	29,885,364	9,265	4,665,898	504	65%		0.00%	37.8
Northside-Victoria	559,751,842	28,275,324	8,634	2,871,882	248	90%	24,177	0.09%	37.4
Pictou	1,847,555,891	37,378,669	11,585	3,875,954	335	85%	98,855	0.26%	37.9
Queens	378,265,174	8,713,796	2,828	1,369,981	484	70%	65,573	0.75%	38.8
Richmond	197,128,861	11,652,888	2,894	729,344	252	90%	60,168	0.52%	40.1
Shelburne	366,332,697	11,548,175	3,546	1,355,431	382	80%	39,438	0.34%	38.1
Yarmouth	484,896,899	11,567,741	3,596	1,498,116	417	75%		0.00%	37.8
Wantsport	46,771,937	935,888	277	173,856	625	30%	82,169	0.79%	54.6
TOTAL	23,584,381,883	639,888,585	187,521	86,966,213	464		22,589,881	3.52%	46.6

TAX/ STUDENT UNIT	PROVINCIAL SHARE	MUNICIPAL SHARE
UNDER 300	90%	10%
300-349	85%	15%
350-399	80%	20%
400-449	75%	25%
450-499	70%	30%
500-549	65%	35%
550-599	40%	60%
600-649	30%	70%
650-699	20%	80%
700 and over	10%	90%

12/23/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE E

COMPARISON OF EXPENDITURE AND PROVINCIAL GRANT

	1985 ACTUAL			1986 ACTUAL			1987 BUDGET			1988 PROJECTED			1988 AS % OF 1987	
	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	FUNDING
General Formula Basic Grant	431,872,393	328,724,182	76.12%	444,425,144	337,962,871 (1)	76.04%	462,091,970	345,538,529	74.78%	487,412,117	360,993,792	74.06%	105.48%	104.47%
Property Service	60,721,617	57,533,338	94.75%	61,758,177	60,023,347	97.19%	65,687,729	62,796,900	95.72%	68,868,115	66,337,287	96.38%	105.00%	105.64%
Transportation	33,992,227	31,638,578	94.18%	35,461,388	33,198,822	93.62%	37,153,140	36,592,389	98.47%	38,539,299	38,171,847	99.04%	103.71%	104.31%
General Serv Other Bds	478,254			532,160			536,000			562,800			105.00%	
Adult Education	3,672,384	2,275,886	61.97%	3,559,405	2,385,179	67.01%	3,771,006	2,297,292	60.92%	3,846,500	2,178,873	56.62%	102.00%	94.86%
Driver Education	631,053	623,418	98.79%	586,219	533,896	91.07%	760,886	591,119	77.70%	785,887	620,328	78.94%	103.29%	104.94%
Special Education	31,558,842	25,038,723	79.36%	33,976,709	28,694,673	84.45%	36,283,997	30,361,910	83.68%	38,562,236	33,865,992	87.82%	106.28%	111.54%
Summer School	575,529	1,091,680	189.67%	599,543	1,130,394	188.54%	972,000	752,581	97.99%	1,010,880	955,299	94.50%	104.00%	100.29%
Board of Pupil	209,561			215,986	211,195	97.78%	259,838	257,438	99.10%	272,822	270,365	99.10%	105.00%	105.00%
SUB TOTAL	563,383,260	446,925,637	79.34%	581,114,731	464,140,377	79.87%	607,442,558	479,388,138	78.92%	639,860,584	503,384,183	78.67%	105.34%	105.01%
Special Grants/ Supplements					630,609									
General Formula Supplementary Grant								8,982,000			10,844,826			120.74%
TOTAL	563,383,260	446,925,637	79.34%	581,114,731	464,770,986	79.98%	607,442,558	488,370,138	80.40%	639,860,584	514,228,929	80.36%	105.34%	105.29%

(1) Includes retroactive salary payment.

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 7

COMPARISON OF FUNDING RATIO

	1982	1983	1984	1985	1986	BUDGET 1987	PROJECTED 1988
Provincial Grants							
Basic	410,045,141	447,930,131	468,628,745	490,829,188	501,952,315	532,030,117	551,032,699
Supplementary							10,844,826
Sub-total	410,045,141	447,930,131	468,628,745	490,829,188	501,952,315	532,030,117	561,877,525
Municipal							
Education Tax	49,476,978	55,336,103	59,916,251	67,953,780	73,800,058	81,687,221	86,366,213
Supplementary	30,526,942	30,094,968	28,394,233	28,733,964	28,966,264	21,558,246	22,509,081
Capital	360,460	248,236	282,955	236,259	228,110	217,570	238,970
Sub-total	80,364,380	85,679,307	88,593,439	96,924,003	102,994,432	103,463,037	109,714,264
From Reserves	209,676	5,744,337	2,817,993	2,889,695	2,608,341	3,046,171	
Board Revenues	13,128,910	14,600,709	17,522,976	19,570,496	21,588,675	15,868,606	17,993,958
Total Revenues	503,748,107	553,954,484	577,563,153	610,213,382	629,143,763	654,407,931	689,585,747
Provincial Grant/ Total Revenues	81.40%	80.86%	81.14%	80.44%	79.78%	81.30%	81.48%
Prov Grant (excl supp)	89.23%	89.00%	88.66%	87.84%	87.18%	86.69%	86.37%
Prov Grant (excl supp) +Education Tax							
Prov Grant/Prov Grant +Education Tax	89.23%	89.00%	88.66%	87.84%	87.18%	86.69%	86.60%
Prov Grant/Prov Grant +Education Tax +Supp Municipal	83.67%	83.98%	84.14%	83.54%	83.01%	83.75%	83.69%
Education Tax/ Total Revenues	9.82%	9.99%	10.37%	11.14%	11.73%	12.48%	12.61%
Supp Municipal/ Total Revenues	6.06%	5.43%	4.92%	4.71%	4.68%	3.29%	3.26%
Total Municipal/ Total Revenues	15.95%	15.47%	15.34%	15.88%	16.37%	15.81%	15.91%

12/21/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE B

CHANGES IN UNIFORM ASSESSMENT
AND EDUCATION TAX

Board	1986 Uniform Assessment	1986 Education Tax @ $0.41	1987 Uniform Assessment	1987 Education Tax @ $0.44	Increase Uniform Assessment Amount	Increase Uniform Assessment %	Increase Education Tax Amount	Increase Education Tax %	1988 Uniform Assessment	% of 1987
Annapolis	447,860,079	1,832,946	450,877,314	1,983,860	3,017,235	0.85%	150,914	8.23%	496,836,970	110.19%
Antigonish	303,624,600	1,244,861	312,485,706	1,374,937	8,861,106	2.92%	130,076	10.45%	373,227,888	119.44%
Cape Breton	1,495,382,398	6,130,740	1,487,930,760	6,546,895	(7,371,638)	-0.49%	416,156	6.79%	1,768,239,791	118.84%
Clare-Argyle	297,606,470	1,220,187	338,333,456	1,488,667	40,726,986	13.68%	268,481	22.00%	376,720,771	111.35%
Colchester-E Hants	1,114,100,726	4,345,824 *	1,148,278,072	4,593,113 *	34,169,346	3.07%	248,089	5.71%	1,440,571,863	125.45%
Cumberland	502,611,658	2,060,708	509,900,003	2,243,560	7,288,345	1.45%	182,852	8.87%	631,635,625	123.87%
Dartmouth	1,984,716,513	8,137,338	2,087,108,984	9,183,280	102,392,471	5.16%	1,045,942	12.85%	2,671,006,122	127.98%
Digby	189,561,222	777,201	193,508,653	851,438	3,947,431	2.08%	74,237	9.55%	211,545,869	109.32%
Guysborough	182,132,360	746,743	185,718,643	817,162	3,586,283	1.97%	70,419	9.43%	203,420,281	109.53%
Halifax	3,933,347,791	16,126,726	4,049,597,299	17,818,228	116,249,508	2.96%	1,691,502	10.49%	5,483,722,484	135.41%
Halifax Co-Bedford	2,267,354,282	9,296,153	2,437,109,946	10,723,284	169,755,664	7.49%	1,427,131	15.35%	3,442,253,440	141.24%
Hants West	263,889,477	1,081,947	270,064,153	1,188,282	6,174,676	2.34%	106,335	9.83%	334,980,500	124.04%
Inverness	329,822,761	1,352,273	337,783,860	1,486,249	7,961,099	2.41%	133,976	9.91%	374,830,258	110.73%
Kings	1,287,191,814	5,277,486	1,311,825,604	5,772,033	24,633,790	1.91%	494,546	9.37%	1,442,659,994	109.97%
Lunenburg	938,818,352	3,931,155	982,570,824	4,323,312	23,752,472	2.48%	392,156	9.98%	1,260,837,206	128.32%
Northside-Victoria	451,266,898	1,850,191	479,455,632	2,109,605	28,189,594	6.25%	259,414	14.02%	559,751,842	116.75%
Pictou	880,940,234	3,611,855	892,416,528	3,926,633	11,476,294	1.30%	314,778	8.72%	1,047,555,891	117.38%
Queens	325,687,225	1,335,318	333,869,029	1,469,024	8,181,804	2.51%	133,706	10.01%	370,265,174	110.90%
Richmond	167,460,185	686,587	170,072,198	748,318	2,612,013	1.56%	61,731	8.99%	197,120,061	115.90%
Shelburne	318,894,028	1,307,466	320,947,573	1,412,169	2,053,545	0.64%	104,704	8.01%	366,332,697	114.14%
Yarmouth	313,181,160	1,284,043	328,953,073	1,447,394	15,771,913	5.04%	163,351	12.72%	404,896,099	123.09%
Hantsport	39,783,638	163,113	40,858,886	179,779	1,075,248	2.70%	16,666	10.22%	46,771,937	114.47%
TOTAL	18,054,361,071	73,800,859	18,669,666,256	81,687,221	615,305,185	3.41%	7,887,162	10.69%	23,504,381,883	125.90%

* Colchester-E Hants reduced the mandatory education tax by $222,822 in 1986 and $459,311 in 1987

PROVINCIAL SUMMARY

	1986 ACTUAL EXPENDITURES	% OF TOTAL OPER EXP	1987 BUDGET EXPENDITURES	% OF TOTAL OPER EXP	1987 AS % OF 1986
DISTRICT BOARD MANAGEMENT					
SALARIES					
ADMINISTRATIVE	9,784,204	1.67	9,945,815	1.64	102.49
CLERICAL & OTHER	2,846,937	.49	3,130,141	.51	109.95
BOARD MEMBERS SALARIES & EXPENSES	1,463,294	.25	1,719,625	.28	117.52
SUPPLIES & MATERIALS	1,038,382	.18	1,436,755	.24	138.36
OTHER (TELEPHONE, CONTRACTED SERVICE, CONFERENCES, RENTALS, ETC.)					
TOTAL DISTRICT BOARD MANAGEMENT	6,083,760	1.05	6,183,999	1.02	101.65
	21,136,577	3.64	22,416,335	3.69	106.05
SCHOOL ADMIN & INSTRUCTION					
SALARIES					
ADMINISTRATIVE	26,253,901	4.52	26,418,212	4.35	100.63
TEACHERS, GUIDANCE, LIBRARIANS	341,607,596	58.77	352,939,185	58.06	103.32
SUBSTITUTES	11,299,975	1.94	11,854,379	1.95	104.91
LUNCH & BUS, STUDENT AIDES, CAFERTIA	3,364,114	.58	3,764,897	.62	111.91
CLERICAL & OTHER	6,108,656	1.05	7,032,210	1.16	115.12
SUBTOTAL	388,634,242	66.86	402,008,483	66.14	103.44
EMPLOYEE BENEFITS (UIC, CPP SERVICE AWARDS, ETC.)	18,097,526	3.11	19,187,492	3.16	106.02
SABBATICALS & PROFESSIONAL DEV.	2,711,347	.47	3,043,865	.50	112.26
INSTRUCTIONAL MATERIALS	8,472,775	1.46	9,368,679	1.54	110.57
OTHER SUPPLIES & MATERIALS	339,529	.06	370,499	.06	109.12
IN-SERVICE, TRAVEL, CONFERENCES	1,474,801	.25	1,867,905	.31	126.72
CAFERTIA FOOD SUPPLIES	1,992,196	.34	2,097,749	.35	105.30
OTHER (TELEPHONES, AUDIT & LEGAL, RENTALS, BANK CHARGES, ETC.)					
BOARD OF PUPILS	1,566,951	.27	1,738,963	.28	110.47
TOTAL SCHOOL ADMIN & INSTRUCTION	215,986	.04	259,830	.04	120.30
	423,504,553	72.86	439,935,465	72.37	103.88
PROPERTY SERVICE					
SALARIES	28,681,635	4.93	30,562,075	5.03	106.56
EMPLOYEE BENEFITS	3,157,324	.54	3,415,960	.56	108.19
CONTRACTED SERVICES	2,877,808	.50	3,292,013	.54	114.39
SUPPLIES & MATERIALS	6,528,687	1.12	6,992,166	1.15	107.10
HEAT, ELECTRICITY, WATER	17,835,085	3.07	18,344,589	3.02	102.86
OTHER (VEHICLES, INSURANCE, RENTALS, ETC.)	2,667,701	.46	3,000,926	.49	112.49
TOTAL PROPERTY SERVICE	61,748,240	10.62	65,607,729	10.79	106.25
PUPIL TRANSPORTATION					
SALARIES	15,093,211	2.60	16,328,352	2.69	108.18
EMPLOYEE BENEFITS	1,556,440	.27	1,742,522	.29	111.96
CONTRACTED CONVEYENCE	5,562,015	.96	6,033,839	.99	108.48
VEHICLE OPERATIONS (GAS, OIL, TIRES, INSURANCE, LICENCES, ETC.)	7,072,921	1.22	7,364,589	1.21	104.12
GARAGE OPERATIONS & MISC (SUPPLIES, MATERIALS, ETC.)	507,339	.09	551,393	.09	108.68
CAPITAL PAYMENTS & PURCHASES	5,385,599	.93	5,171,737	.85	96.03
OTHER (RENTAL, TRAVEL, INSURANCE, ETC.)	269,960	.05	300,194	.06	140.83
TOTAL PUPIL TRANSPORTATION	35,447,485	6.10	37,572,626	6.18	106.00
SPECIAL EDUCATION					
SALARIES	31,824,338	5.48	34,020,828	5.60	106.90
OTHER	2,240,860	.39	2,263,169	.37	101.00
TOTAL SPECIAL EDUCATION	34,065,198	5.86	36,283,997	5.97	106.51
ADULT EDUCATION					
SALARIES	2,967,160	.51	3,080,117	.51	103.81
OTHER	644,208	.11	690,969	.11	107.26
TOTAL ADULT EDUCATION	3,611,368	.62	3,771,086	.62	104.42
DRIVER EDUCATION					
SALARIES	388,261	.07	457,763	.08	117.90
OTHER	197,958	.03	303,043	.05	153.08
TOTAL DRIVER EDUCATION	586,219	.10	760,806	.13	129.78
SUMMER SCHOOL					
SALARIES	551,438	.09	889,640	.15	161.33
OTHER	48,105	.01	82,360	.01	171.21
TOTAL SUMMER SCHOOL	599,543	.10	972,000	.16	162.12
SERVICES FROM OTHER BOARDS	532,160	.09	536,000	.09	100.72
TOTAL OPERATING EXPENDITURES	581,231,343	100.00	607,856,044	100.00	104.58

PROVINCIAL SUMMARY
NUMBER OF STUDENTS: 1986: 169,317 1987: 167,791

	1986 ACTUAL	COST PER STUDENT	1987 BUDGET	COST PER STUDENT
DISTRICT BOARD MANAGEMENT				
SALARIES				
ADMINISTRATIVE	9,704,204	57.31	9,945,815	59.28
CLERICAL & OTHER	2,846,937	16.81	3,130,141	18.65
BOARD MEMBERS SALARIES & EXPENSES	1,463,294	8.64	1,719,625	10.25
SUPPLIES & MATERIALS	1,038,382	6.13	1,436,755	8.56
OTHER (TELEPHONE, CONTRACTED SERVICE, CONFERENCES, RENTALS, ETC.)	6,083,760	35.93	6,183,999	36.86
TOTAL DISTRICT BOARD MANAGEMENT	21,136,577	124.83	22,416,335	133.60
SCHOOL ADMIN & INSTRUCTION				
SALARIES				
ADMINISTRATIVE	26,253,901	155.06	26,418,312	157.45
TEACHERS, GUIDANCE, LIBRARIANS	341,607,596	2017.56	352,938,685	2103.44
SUBSTITUTES	11,299,975	66.74	11,854,379	70.65
LUNCH & BUS, STUDENT AIDES, CAFERTIA	3,364,114	19.87	3,764,897	22.44
CLERICAL & OTHER	6,108,656	36.08	7,032,210	41.91
SUBTOTAL	388,634,242	2295.31	402,008,483	2395.89
EMPLOYEE BENEFITS (UIC, CPP SERVICE AWARDS, ETC.)	18,097,526	106.89	19,187,492	114.35
SABBATICALS & PROFESSIONAL DEV.	2,711,347	16.01	3,043,865	18.14
INSTRUCTIONAL MATERIALS	8,472,775	50.04	9,368,679	55.84
OTHER SUPPLIES & MATERIALS	339,529	2.01	370,499	2.21
IN-SERVICE, TRAVEL, CONFERENCES	1,474,001	8.71	1,867,905	11.13
CAFERTIA FOOD SUPPLIES	1,992,196	11.77	2,097,749	12.50
OTHER (TELEPHONES, AUDIT & LEGAL, RENTALS, BANK CHARGES, ETC.)	1,566,951	9.25	1,730,963	10.32
BOARD OF PUPILS	215,986	1.28	259,830	1.55
TOTAL SCHOOL ADMIN & INSTRUCTION	423,504,553	2501.25	439,935,465	2621.93
PROPERTY SERVICE				
SALARIES	28,681,635	169.40	30,562,075	182.14
EMPLOYEE BENEFITS	3,157,324	18.65	3,415,960	20.36
CONTRACTED SERVICES	2,877,808	17.00	3,292,013	19.62
SUPPLIES & MATERIALS	6,528,687	38.56	6,992,166	41.67
HEAT, ELECTRICITY, WATER	17,835,085	105.34	18,344,589	109.33
OTHER (VEHICLES, INSURANCE, RENTALS, ETC.)	2,667,701	15.76	3,000,926	17.88
TOTAL PROPERTY SERVICE	61,748,240	364.69	65,607,729	391.01
PUPIL TRANSPORTATION				
SALARIES	15,093,211	89.14	16,328,352	97.31
EMPLOYEE BENEFITS	1,556,440	9.19	1,742,522	10.39
CONTRACTED CONVEYENCE	5,562,015	32.85	6,033,837	35.96
VEHICLE OPERATIONS (GAS, OIL, TIRES, INSURANCE, LICENCES, ETC.)	7,072,921	41.77	7,364,589	43.89
GARAGE OPERATIONS & MISC (SUPPLIES, MATERIALS, ETC.)	507,339	3.00	551,393	3.29
CAPITAL PAYMENTS & PURCHASES	5,385,599	31.81	5,171,737	30.82
OTHER (RENTAL, TRAVEL, INSURANCE, ETC.)	269,960	1.59	380,194	2.27
TOTAL PUPIL TRANSPORTATION	35,447,485	209.36	37,572,626	223.93
SPECIAL EDUCATION				
SALARIES	31,824,338	187.96	34,020,828	202.76
OTHER	2,240,860	13.23	2,263,169	13.49
TOTAL SPECIAL EDUCATION	34,065,198	201.19	36,283,997	216.25
ADULT EDUCATION				
SALARIES	2,967,160	17.52	3,080,117	18.36
OTHER	644,208	3.80	690,969	4.12
TOTAL ADULT EDUCATION	3,611,368	21.33	3,771,086	22.47
DRIVER EDUCATION				
SALARIES	388,261	2.29	457,763	2.73
OTHER	197,958	1.17	303,043	1.81
TOTAL DRIVER EDUCATION	586,219	3.46	760,806	4.53
SUMMER SCHOOL				
SALARIES	551,438	3.26	889,640	5.30
OTHER	48,105	.28	82,360	.49
TOTAL SUMMER SCHOOL	599,543	3.54	972,000	5.79
SERVICES FROM OTHER BOARDS	532,160	3.14	536,000	3.19
TOTAL OPERATING EXPENDITURES	581,231,343	3432.80	607,856,044	3622.70

NOVA SCOTIA DEPARTMENT OF EDUCATION

1988 PROJECTION FACTORS

EXPENDITURES

General Formula: Projection Factor: 1.0426

Special Education: Projection Factor: 1.0426

Assumptions: 1: $1000/month at January 1,1987
2: 3% increase as of August 1,1987 & 5% increase as of August 1,1988

	Months	Rate	Total
1987 Budget:			
Jan 1 - Jul 31, 1987	7	$1,000.00	$7,000.00
Aug 1 - Dec 31, 1987	5	$1,030.00	$5,150.00
			$12,150.00

1988 Projected:			
Jan 1 - Jul 31, 1988	7	$1,030.00	$7,210.00
Aug 1 - Dec 31, 1988	5	$1,081.50	$5,407.50
			$12,617.50

Increase in salaries between 1987 & 1988: (12,618/12,150 = 1.0385)	3.85%
Increase for upgrades:	0.40%
Total increase in salary (1.0385 * 1.0040)	4.26%

1987 Budgeted Professional Salary Costs:

General Formula	404,201,000
Special Education	34,021,000
Total	438,222,000

Cost of projected scale increase over 1987 budgets:

Jan - Dec, 1988 (4.26 * 438,222,000):	18,661,963
Years of service increment (0.89 * 438,222,000):	3,900,176
	22,582,139

Notes: 1. Increases as a result of years of service increments have been projected by individual board.

Other Expenditures	Projection Factor
Property Service	1.05
Transportation	1.04
Services From Other Boards	1.05
Adult Education*	1.02
Driver Education*	1.00
Special Education*	1.0426
Summer School	1.04
Board of Pupils	1.05

Revenues	Projection Factor
Operating	1.25
Federal Sources	1.00
French Spec Projects	1.00
Other Boards	1.10
Tax Rebate	1.00
Contingent Deficit	0.0
From Reserves/Prior Surplus	0.0

*Projected at higher of 1) available funding
2) 1987 budget multiplied by projection factor.

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 12

1988 INCREMENTAL COSTS FOR WEIGHTS AND ADJUSTMENTS

	BUSINESS EDUCATION (1.3)					INTERMEDIATE INDUSTRIAL (.55)						AVERAGE SALARY			
BOARD	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	#	GENERAL FORMULA $	PROPERTY SERVICE $	CERR $	TOTAL $	ACADIAN (1.05)	WEIGHT	GENERAL FORMULA $	SPECIAL EDUCATION $	TOTAL $
Annapolis	12	33,384	2,652	686	36,722	5	5,885	468	121	6,474		1.0653	645,189	49,594	694,783
Antigonish						50	58,850	4,675	1,210	64,735		1.1157	1,266,711	96,969	1,363,681
Cape Breton	54	150,228	11,934	3,009	165,251							1.1681	7,503,589	576,528	8,080,118
Clare-Argyle	6	16,692	1,326	343	18,361						389,735	1.1039	793,553	61,268	854,821
Colchester-E Hants	18	50,076	3,978	1,030	55,084							1.0692	2,176,597	162,959	2,339,556
Cumberland	36	100,152	7,956	2,059	110,167	23	27,071	2,151	557	29,778		1.0488	748,777	56,860	805,637
Dartmouth												1.1529	3,923,854	300,791	4,224,645
Digby	4	11,128	884	229	12,241	1	1,177	94	24	1,295		1.0611	330,677	25,143	355,820
Guysborough						35	41,195	3,273	847	45,315		1.0710	452,173	34,579	486,753
Halifax	33	91,806	7,293	1,888	100,987	146	171,842	13,651	3,533	189,026		1.1588	5,540,281	421,270	5,961,551
HAlifax Co-Bedford	17	47,294	3,757	972	52,023	247	290,719	23,095	5,977	319,791		1.0973	6,633,328	514,187	7,147,515
Hants West												1.0739	640,966	49,455	690,421
Inverness											379,743	1.1102	1,252,811	95,050	1,347,860
Kings												1.0785	2,151,280	154,828	2,306,108
Lunenburg												1.0620	1,229,280	94,718	1,323,998
Northside-Victoria												1.1200	2,217,211	157,860	2,375,071
Pictou												1.0783	1,941,286	149,945	2,091,151
Queens	7	19,474	1,547	400	21,421							1.0000	0	0	0
Richmond	7	19,474	1,547	400	21,421	9	10,593	842	218	11,652	316,825	1.1241	768,571	58,824	826,595
Shelburne												1.0377	286,084	22,265	308,349
Yarmouth												1.0643	494,817	38,314	533,131
Hantsport												1.0862	51,098	3,812	54,910
TOTAL	194	539,708	42,874	11,097	593,679	516	607,332	48,246	12,487	668,065	1,285,302		41,847,255	3,125,219	44,172,474

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 13

1986-87 YEAR OF SERVICE INCREMENTAL COST

BOARD	% WITH CERT TC6 OR HIGHER	% YEAR OF SERVICE AT MAXIMUM	INCREMENTAL SERVICE COST*
Annapolis	39.3	72.5	101.05
Antigonish	57.5	75.7	100.87
Cape Breton	64.0	91.1	100.33
Clare-Argyle	45.9	81.7	100.69
Colchester-E Hants	47.6	66.1	101.29
Cumberland	32.8	74.7	100.95
Dartmouth	60.2	86.6	100.49
Digby	37.0	70.1	101.14
Guysborough	45.2	65.0	101.33
Halifax	64.2	80.4	100.72
Halifax Co-Bedford	51.7	66.9	101.25
Hants West	42.1	76.5	100.90
Inverness	49.8	85.0	100.57
Kings	46.1	68.4	101.19
Lunenburg	43.9	69.4	101.16
Northside-Victoria	52.5	94.7	100.19
Pictou	44.3	69.1	101.16
Queens	34.6	51.9	101.92
Richmond	51.6	92.0	100.30
Shelburne	34.7	65.3	101.30
Yarmouth	40.2	76.2	100.89
Hantsport	47.4	73.7	100.99
PROVINCIAL	51.4	75.7	100.89

*Factor is to be used to project the 1988 General Formula and Special Education Costs from 1987 budgeted figures related to the cost of service increments.

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 14

AVERAGE SALARY BY BOARD

BOARD	1980-81	1981-82	% Increase Over Previous Year	1982-83	% Increase Over Previous Year	1983-84	% Increase Over Previous Year	1984-85	% Increase Over Previous Year	1985-86	% Increase Over Previous Year	1986-87	% Increase Over Previous Year	as % of 1980-81	as % of Lowest Board
Annapolis	22,389	25,488	14.21%	28,239	10.83%	31,687	12.21%	33,307	5.11%	36,331	9.08%	37,833	4.13%	169.59%	106.53%
Antigonish	25,325	29,171	15.19%	31,575	8.24%	35,135	11.27%	36,155	2.90%	38,720	7.09%	39,622	2.33%	156.45%	111.57%
Cape Breton	25,496	29,341	15.08%	32,205	9.76%	36,067	11.99%	37,255	3.29%	40,051	7.51%	41,198	2.86%	161.59%	116.01%
Clare-Argyle	23,891	26,778	15.97%	29,422	9.87%	33,068	12.39%	34,612	4.67%	38,158	10.25%	39,203	2.74%	169.78%	110.39%
Colchester-E Hants	23,668	27,085	14.44%	29,588	9.21%	33,092	11.87%	34,413	3.99%	36,943	7.35%	37,970	2.78%	160.43%	106.92%
Cumberland	22,593	26,098	15.51%	28,726	10.07%	32,322	12.52%	33,748	4.41%	36,588	8.15%	37,247	2.05%	164.86%	104.88%
Dartmouth	24,941	28,774	15.37%	31,520	9.54%	35,261	11.87%	36,898	4.64%	39,937	8.24%	40,942	2.52%	164.16%	115.29%
Digby	21,647	25,109	15.99%	28,043	11.69%	32,143	14.62%	33,431	4.01%	36,894	10.36%	37,684	2.14%	174.08%	106.11%
Guysborough	22,044	25,534	15.83%	28,394	11.20%	31,865	12.22%	33,128	3.96%	36,339	9.69%	38,034	4.66%	172.54%	107.10%
Halifax	25,179	28,998	15.14%	31,826	9.78%	35,882	12.74%	37,116	3.44%	40,188	8.26%	41,154	2.41%	163.45%	115.88%
Halifax Co-Bedford	23,878	26,726	15.81%	29,699	11.12%	33,622	13.21%	35,084	4.35%	37,798	7.71%	38,969	3.12%	168.86%	109.73%
Hants West	23,541	27,429	16.52%	29,963	9.24%	33,831	12.91%	35,283	4.06%	37,428	6.32%	38,137	1.89%	162.00%	107.39%
Inverness	24,211	27,648	14.16%	30,581	10.64%	34,488	12.49%	35,672	3.78%	38,418	7.78%	39,427	2.63%	162.85%	111.02%
Kings	23,658	26,979	14.08%	29,775	10.36%	33,385	12.12%	34,352	2.90%	37,328	8.64%	38,381	2.83%	161.95%	107.85%
Lunenburg	22,641	25,933	14.54%	28,684	10.61%	32,168	12.15%	33,488	4.10%	36,433	8.79%	37,714	3.52%	166.57%	106.20%
Northside-Victoria	24,882	27,791	15.79%	30,692	10.44%	34,262	11.63%	35,673	4.12%	38,744	8.61%	39,775	2.66%	165.72%	112.00%
Pictou	23,452	26,894	14.68%	29,313	8.99%	32,570	11.11%	33,963	4.28%	37,077	9.17%	38,295	3.29%	163.29%	107.83%
Queens	22,359	26,869	16.59%	28,105	7.81%	31,071	10.55%	32,349	4.11%	34,973	8.11%	35,513	1.54%	158.83%	100.00%
Richmond	23,993	27,622	15.13%	30,807	11.53%	34,853	13.13%	36,236	3.97%	38,992	7.61%	39,921	2.38%	166.39%	112.41%
Shelburne	22,695	25,984	14.49%	28,423	9.39%	31,506	10.85%	33,047	4.89%	35,757	8.20%	36,851	3.06%	162.37%	103.77%
Yarmouth	22,494	26,102	16.04%	28,292	8.39%	32,183	13.47%	33,433	4.14%	36,329	8.66%	37,795	4.04%	168.02%	106.43%
Wentworth	22,433	25,594	14.09%	28,570	11.63%	32,449	13.58%	33,942	4.60%	36,634	7.93%	38,575	5.30%	171.96%	108.62%
BOARD AVERAGE	23,896	27,588	15.12%	30,251	9.97%	33,949	12.22%	35,288	3.94%	38,143	8.09%	39,217	2.82%	164.12%	110.43%
Cost of Living Index	98.6	101.4	11.92%	110.9	9.37%	117.7	6.13%	122.6	4.16%	128.1	4.49%	132.1	3.12%	145.81%	8.37%

Salary Scale and Cost of Living Index as of August 1.

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 15

PROJECTED 1988 PUPIL TRANSPORTATION FUNDING

BOARD	OPERATING	CAPITAL	DEBT SERVICE	TOTAL	NO OF BUSES (INCLUDING APPROVED SPARES	PROJECTED FUNDING OPERATING	PROJECTED FUNDING CAPITAL	PROJECTED FUNDING DEBT SERVICE	PROJECTED FUNDING TOTAL	FUNDING AS % OF BUDGET
Annapolis	1,115,002	168,000		1,283,002	40	1,115,002	168,000		1,283,002	100.00%
Antigonish	1,008,602	189,000		1,197,602	45	1,008,602	189,000		1,197,602	100.00%
Cape Breton	2,024,176	289,000	92,655	2,406,831	69	2,024,176	289,000	20,205	2,334,181	96.99%
Clare-Argyle	1,206,885	184,800		1,391,685	44	1,206,885	184,800		1,391,685	100.00%
Colchester-E Hants	3,243,716	474,600		3,718,316	113	3,243,716	474,600		3,718,316	100.00%
Cumberland	1,568,003	12,600		1,580,603	3	1,568,003	12,600		1,580,603	100.00%
Dartmouth	673,504			673,504	0	673,504			673,504	100.00%
Digby	528,276	113,400		641,676	27	528,276	113,400		641,676	100.00%
Guysborough	1,215,365	176,400	21,452	1,413,217	42	1,215,365	176,400		1,391,765	98.46%
Halifax	858,146			858,146	0	858,146			858,146	100.00%
Halifax Co-Bedford	5,968,321	701,400	345,349	7,015,070	167	5,968,321	701,400	169,999	6,839,720	97.50%
Hants West	792,451	134,400		926,851	32	792,451	134,400		926,851	100.00%
Inverness	1,444,484	197,400	27,121	1,669,005	47	1,444,484	197,400		1,641,884	98.38%
Kings	2,891,174	218,400		3,109,574	52	2,891,174	218,400		3,109,574	100.00%
Lunenburg	2,123,096	344,400		2,467,496	82	2,123,096	344,400		2,467,496	100.00%
Northside-Victoria	1,477,782	214,200	36,179	1,728,161	51	1,477,782	214,200		1,691,982	97.91%
Pictou	2,337,972	357,000		2,694,972	85	2,337,972	357,000		2,694,972	100.00%
Queens	598,214	113,400		711,614	27	598,214	113,400		711,614	100.00%
Richmond	768,271	121,800		890,071	29	768,271	121,800		890,071	100.00%
Shelburne	932,656	138,600		1,070,656	33	932,656	138,600		1,070,656	100.00%
Yarmouth	873,519	142,800	72,248	1,088,567	34	873,519	142,800	36,548	1,052,867	96.72%
Hantsport	2,000			2,000	0	2,000			2,000	100.00%
TOTAL	33,651,895	4,292,400	595,004	38,539,299	1022	33,651,895	4,292,400	226,752	38,171,047	99.04%

1. 100% of operating expenditures
2. $4200 per approved bus and approved spares
3. Debt service cost of bus debt as at September 30, 1982, less 25% of capital funding

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 16

COMPARISON OF 1986 ACTUAL, 1987 BUDGETED AND 1988 BUDGETED
DEBT SERVICE PAYMENTS

	1986 ACTUAL Funded Debt Principal & Interest	Additional Overfunding Paid By Board	1987 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
ANNAPOLIS						
Bridgetown	3,135		3,845			
Annapolis County	374,421		348,348		327,358	
Subtotal	377,556		351,393		327,358	
District Board	6,762		192,650		597,496	
TOTAL	384,318		544,043		924,854	
ANTIGONISH						
Antigonish Town	63,859		54,875		51,375	
Antigonish County	159,240		137,188		115,247	
TOTAL	222,299		192,063		166,622	
CAPE BRETON						
Cape Breton County	2,527,258	5,734	2,489,206	5,447	2,318,841	5,134
Dominion	12,496		3,540		3,450	
Glace Bay	487,487		469,673		439,284	
Louisbourg	44,893		41,978		32,862	
New Waterford	344,398		325,486		300,624	
Sydney	715,884	33,081	678,341	31,619	641,688	30,156
Subtotal	4,132,328	38,815	3,928,224	37,066	3,727,869	35,290
District Board	277,525		527,720		1,122,710	
TOTAL	4,409,853	38,815	4,455,944	37,066	4,849,779	35,290
CLARE-ARGYLE						
Argyle	96,635		88,879		83,299	
Clare	111,424	260	104,768	262	100,554	261
Subtotal	208,059	260	193,647	262	183,853	261
District Board	10,522		380,445		605,418	
TOTAL	218,581	260	574,092	262	789,271	261
COLCHESTER-EAST HANTS	2,109,933		2,353,355		2,888,824	
CUMBERLAND						
Amherst	62,815		53,582		51,317	
Oxford	5,400		5,200			
Parrsboro	15,425		14,650		14,836	
Springhill	56,972		50,909		39,924	
Cumberland County	241,075	14,727	221,723	14,017	205,693	13,852
TOTAL	381,687	14,727	346,864	14,017	311,770	13,852
DARTMOUTH	1,329,324	88,887	1,339,708	84,977	1,127,477	96,325
DIGBY						
Digby Town	41,551		40,032		38,614	
Digby County	481,952	15,653	479,360	15,238	476,669	14,824
Subtotal	523,503	15,653	519,392	15,238	515,283	14,824
District Board	922		87,745		658,068	
TOTAL	524,425	15,653	607,137	15,238	1,173,351	14,824

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 16

COMPARISON OF 1986 ACTUAL, 1987 BUDGETED AND 1988 BUDGETED
DEBT SERVICE PAYMENTS

	1986 ACTUAL Funded Debt Principal & Interest	Additional Overfunding Paid By Board	1987 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfuncing Paic By Board
GUYSBOROUGH						
Canso	8,251		2,150		2,100	
Mulgrave	5,124		2,300		2,240	
Guysborough County	716,144	3,389	680,383	3,244	644,386	3,099
TOTAL	729,519	3,389	684,833	3,244	648,726	3,099
HALIFAX CITY						
Halifax City	2,751,763		2,628,541		2,448,241	
District Board	4,999		294,123		311,618	
TOTAL	2,756,762		2,922,664		2,759,859	
HALIFAX CO-BEDFORD						
Halifax County	6,946,662		6,720,927		6,461,159	
District Board	2,215,615		2,798,205		4,185,672	
TOTAL	9,162,277		9,519,132		10,646,831	
HANTS WEST						
Windsor	32,870		31,880		29,860	
Hants West	278,152	356	255,094	355	243,274	356
Subtotal	310,222	356	286,174	355	272,334	356
District Board	159,950		180,449		388,115	
TOTAL	470,172	356	466,623	355	660,449	356
INVERNESS						
Port Hawkesbury	664,861		637,824		618,726	
Inverness County	779,686	2,393	685,249	2,289	649,465	2,186
TOTAL	1,444,547	2,393	1,323,073	2,289	1,268,191	2,186
KINGS	2,818,592	18,497	2,753,904	17,584	3,828,862	16,499
LUNENBURG						
Bridgewater	482,158		467,875		427,675	
Mahone Bay	1,127					
Lunenburg Town	12,953					
Chester District	384,796		283,154		269,311	
Lunenburg County	67,754		46,375		44,100	
TOTAL	868,788		797,404		741,086	
NORTHSIDE-VICTORIA	2,473,763		2,346,817		2,286,800	
PICTOU						
New Glasgow	514,878		498,216		462,653	
Pictou Town	24,925		23,525		22,125	
Stellarton	19,330					
Westville	287,884	6,659	263,939	6,358	248,793	6,857
Trenton	22,869		15,890		10,480	
Pictou County	221,624	24,978	211,144	23,832	200,663	22,687
Subtotal	1,090,710	31,637	1,093,914	30,190	936,714	28,744
District Board	437,878		864,827		835,062	
TOTAL	1,528,588	31,637	1,867,941	30,190	1,771,776	28,744

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 15

COMPARISON OF 1986 ACTUAL, 1987 BUDGETED AND 1988 BUDGETED
DEBT SERVICE PAYMENTS

	1986 ACTUAL Funded Debt Principal & Interest	Additional Overfunding Paid By Board	1987 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1988 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
QUEENS						
Liverpool	3,420		3,210			
District Board	6,722		228,503		362,935	
TOTAL	10,142		231,713		362,935	
RICHMOND						
Richmond County	343,282	18,746	295,495	17,912	279,819	17,878
District Board	346,181		333,667		318,046	
TOTAL	689,383	18,746	629,162	17,912	597,865	17,878
SHELBURNE						
Clarks Harbour	12,550		11,700		10,850	
Shelburne Town	4,260					
Barrington	563,574		553,977		544,379	
Shelburne County	33,434		26,700		26,600	
Subtotal	613,818		592,377		581,829	
District Board			55,061		372,925	
TOTAL	613,818		647,438		954,754	
YARMOUTH						
Yarmouth Town	26,931		25,236		9,847	
Yarmouth County	468,114	2,694	446,069	2,572	423,881	2,458
Subtotal	495,045	2,694	471,305	2,572	432,128	2,458
District Board			60,976		421,544	
TOTAL	495,045	2,694	532,281	2,572	853,672	2,458
HANTSPORT	56,483	10,537	53,842	9,444	49,682	8,883
PROVINCIAL TOTAL	33,698,291	246,591 *	35,188,433	235,070 *	38,758,536	238,967 *

* For 1986, $228,894 was paid as additional contribution by Municipal Units, $217,566 for 1987 and $238,967 projected for 1988.

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 17

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
OPERATING EXPENSES

BOARD	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 ACTUAL AMOUNT	1985 ACTUAL AS % OF BUDGET	1986 PROJECTED	1986 BUDGET AMOUNT	1986 BUDGET AS % OF PROJECTED	1986 ACTUAL AMOUNT	1986 ACTUAL AS % OF BUDGET	1987 PROJECTED	1987 BUDGET AMOUNT	1987 BUDGET AS % OF PROJECTED	1987 BUDGET AS % OF 1986 ACTUAL
Annapolis	13,721,523	13,551,922	98.76%	13,483,238	99.49%	13,836,512	13,932,687	100.70%	13,665,015	98.08%	14,609,272	14,524,212	99.42%	106.29%
Antigonish	14,738,851	15,014,527	101.87%	15,028,556	100.09%	15,600,761	15,428,673	98.90%	15,601,586	101.12%	16,218,178	16,213,978	99.97%	103.93%
Cape Breton	63,778,982	64,363,358	100.92%	65,130,578	101.19%	65,540,916	65,477,780	99.90%	65,711,464	100.36%	67,935,898	67,520,731	99.39%	102.75%
Clare Argyle	12,284,578	12,160,360	98.99%	12,160,153	100.00%	12,351,587	12,349,000	99.98%	12,272,698	99.38%	12,947,984	13,007,669	100.46%	105.99%
Colchester-E Hants	40,236,878	39,699,941	98.67%	39,459,443	99.39%	41,458,625	41,961,078	101.21%	41,254,944	98.32%	44,483,938	43,739,713	98.50%	106.02%
Cumberland	28,769,854	28,692,000	99.63%	28,640,550	99.75%	21,187,863	21,111,798	99.64%	20,843,960	98.73%	22,098,396	21,833,046	98.80%	104.75%
Dartmouth	40,965,663	40,682,983	99.11%	40,928,892	100.60%	41,683,569	41,985,780	102.00%	41,682,592	99.47%	43,678,392	44,089,000	100.76%	105.58%
Digby	7,883,888	7,867,784	100.82%	7,868,956	99.91%	8,134,421	8,172,728	100.47%	8,189,185	100.20%	8,439,844	8,324,854	98.63%	101.65%
Guysborough	10,098,987	9,979,894	98.98%	9,999,276	100.19%	10,038,892	10,257,900	102.18%	10,363,863	101.03%	10,781,015	10,818,000	100.34%	104.38%
Halifax	62,281,178	63,585,728	102.09%	63,515,575	99.89%	64,395,368	65,885,338	100.95%	65,275,764	100.42%	67,419,352	66,021,315	97.93%	101.14%
Halifax Co-Bedford	86,981,279	86,655,876	99.62%	87,744,758	101.26%	90,685,897	91,918,800	101.36%	92,484,526	100.62%	97,878,393	98,739,753	100.88%	106.76%
Hants West	11,833,838	10,898,886	98.77%	10,943,334	100.42%	11,538,493	11,660,591	101.06%	11,687,821	100.23%	12,823,496	12,188,127	101.37%	104.28%
Inverness	17,788,427	17,335,423	97.50%	17,474,660	100.80%	17,889,878	18,067,858	100.99%	18,138,822	100.39%	18,728,778	18,723,836	100.01%	103.27%
Kings	35,316,473	35,518,853	100.55%	35,779,876	100.76%	37,185,113	36,768,913	99.09%	37,081,163	100.83%	38,683,755	39,442,758	102.17%	106.68%
Lunenburg	25,849,629	25,755,736	99.64%	25,616,653	99.46%	26,438,991	26,257,381	99.34%	26,327,282	100.27%	27,674,617	27,557,185	99.58%	104.67%
Northside-Victoria	25,651,124	25,611,468	99.85%	25,679,846	100.27%	26,286,627	26,185,485	99.31%	26,181,223	100.29%	27,085,381	27,091,547	100.02%	103.48%
Pictou	31,872,140	32,007,951	100.43%	32,234,641	100.71%	33,010,223	33,262,894	100.76%	33,427,756	100.50%	35,025,200	35,461,264	101.25%	106.08%
Queens	7,693,829	7,778,679	101.10%	7,825,870	100.60%	8,037,847	8,098,383	100.63%	8,188,987	101.12%	8,540,581	8,157,510	95.52%	99.71%
Richmond	10,270,119	10,432,472	101.58%	10,384,824	99.54%	10,529,957	10,787,694	102.54%	10,814,679	100.25%	11,861,527	11,123,984	100.56%	102.85%
Shelburne	10,498,891	10,426,496	99.31%	10,298,866	98.77%	10,635,685	10,676,365	100.38%	10,878,667	101.89%	11,086,413	11,086,771	100.00%	101.91%
Yarmouth	10,587,898	10,476,714	98.95%	10,312,881	98.44%	10,698,626	10,554,692	98.73%	10,424,765	98.77%	11,085,540	10,971,529	98.97%	105.24%
Hantsport	773,967	774,546	100.07%	803,114	103.69%	800,489	820,572	102.51%	820,462	100.96%	863,761	866,364	102.85%	107.23%
TOTAL	560,972,212	561,181,837	100.04%	563,383,260	100.38%	577,268,452	580,572,614	100.57%	581,228,976	100.11%	668,188,743	667,442,558	99.88%	104.51%

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 18

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
MUNICIPAL CONTRIBUTIONS (INCLUDES CAPITAL)

BOARD	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 ACTUAL AMOUNT	1985 ACTUAL AS % OF BUDGET	1986 PROJECTED	1986 BUDGET AMOUNT	1986 BUDGET AS % OF PROJECTED	1986 ACTUAL AMOUNT	1986 ACTUAL AS % OF BUDGET	1987 PROJECTED	1987 BUDGET AMOUNT	1987 BUDGET AS % OF PROJECTED	1987 BUDGET AS % OF 1986 ACTUAL
Annapolis	1,964,168	1,686,840	81.81%	1,686,840	100.00%	1,955,122	1,985,337	101.55%	1,985,338	100.00%	2,082,112	2,082,110	100.00%	104.87%
Antigonish	1,146,358	1,233,882	107.63%	1,233,882	100.00%	1,563,566	1,369,861	87.61%	1,370,236	100.03%	1,374,937	1,374,937	100.00%	100.34%
Cape Breton	5,996,176	6,258,991	104.38%	6,259,635	100.01%	6,267,510	6,210,886	99.10%	6,210,813	100.00%	6,592,890	6,592,894	100.00%	106.15%
Clare Argyle	1,438,652	1,157,040	80.43%	1,157,040	100.00%	1,220,447	1,220,447	100.00%	1,220,447	100.00%	1,488,929	1,488,927	100.00%	122.00%
Colchester-E Hants	4,196,438	3,658,426	87.18%	3,658,426	100.00%	4,567,846	4,345,824	95.12%	4,345,824	100.00%	5,052,424	4,593,113	90.91%	105.71%
Cumberland	2,299,859	2,086,826	90.74%	2,086,823	100.00%	2,260,002	2,225,667	98.48%	2,225,438	99.99%	2,391,096	2,380,839	99.57%	106.98%
Dartmouth	14,232,482	13,545,552	95.17%	13,545,515	100.00%	13,891,270	14,832,188	106.77%	14,832,190	100.00%	14,834,412	15,168,480	102.20%	102.21%
Digby	992,721	1,116,277	112.45%	1,109,797	99.42%	982,798	1,041,150	105.94%	1,041,192	100.00%	916,989	929,784	101.40%	89.30%
Guysborough	1,249,288	1,173,933	93.97%	1,173,488	99.95%	753,569	1,050,719	139.65%	1,050,720	100.00%	956,959	1,036,772	108.34%	97.74%
Halifax	28,522,746	29,834,825	104.60%	29,834,826	100.00%	30,875,195	30,949,200	102.84%	30,949,200	100.00%	31,549,763	30,683,298	97.25%	99.14%
Halifax Co-Bedford	14,417,189	14,095,580	97.77%	14,075,207	99.86%	14,859,985	15,493,528	110.20%	15,583,179	100.96%	11,382,529	12,765,876	112.94%	82.34%
Hants West	1,182,321	1,005,232	85.02%	1,005,229	100.00%	1,002,383	1,002,382	100.00%	1,002,387	100.00%	1,188,638	1,188,642	100.00%	109.82%
Inverness	2,068,488	1,473,539	71.24%	1,473,414	99.99%	1,354,666	1,354,666	100.00%	1,354,663	100.00%	1,313,944	1,313,945	100.00%	111.76%
Kings	4,993,660	4,974,170	99.61%	4,993,660	100.39%	5,628,692	5,277,486	94.09%	5,277,485	100.00%	5,789,536	5,772,033	99.70%	109.37%
Lunenburg	3,982,641	3,696,225	92.81%	3,696,225	100.00%	4,149,935	3,931,155	94.73%	3,931,155	100.00%	4,323,312	4,323,312	100.00%	109.98%
Northside-Victoria	2,268,894	1,983,616	87.77%	1,983,615	100.00%	2,192,865	2,067,987	94.34%	2,075,824	100.38%	2,189,685	2,189,685	100.00%	105.63%
Pictou	3,641,385	3,420,975	93.95%	3,421,035	100.00%	4,039,969	3,643,492	98.19%	3,643,495	100.00%	3,956,823	3,956,823	100.00%	108.60%
Queens	1,270,418	1,270,418	100.00%	1,270,418	100.00%	1,347,908	1,335,318	99.07%	1,335,318	100.00%	1,598,173	1,521,853	95.65%	113.91%
Richmond	756,492	704,776	93.16%	704,777	100.00%	785,333	785,333	100.00%	785,337	100.00%	888,251	888,250	100.00%	113.47%
Shelburne	1,381,253	1,194,140	86.45%	1,194,140	100.00%	1,387,466	1,387,466	100.00%	1,387,466	100.00%	1,458,863	1,458,863	100.00%	111.58%
Yarmouth	1,554,786	1,193,135	76.74%	1,193,136	100.00%	1,281,882	1,286,736	93.17%	1,286,733	100.00%	1,482,437	1,459,189	98.43%	113.48%
Hantsport	263,554	266,652	101.18%	266,652	100.00%	254,940	258,416	98.23%	258,871	100.18%	241,595	270,991	112.17%	108.82%
TOTAL	99,810,185	96,950,970	97.14%	96,943,493	99.99%	101,047,529	102,976,332	101.91%	102,994,431	100.02%	102,998,387	103,463,836	100.45%	109.45%

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 19

COMPARISON OF PROJECTIONS, BUDGETS AND ACTUALS
BOARD OPERATING AND OTHER REVENUES

BOARD	1985 PROJECTED	1985 BUDGET AMOUNT	1985 BUDGET AS % OF PROJECTED	1985 ACTUAL AMOUNT	1985 ACTUAL AS % OF BUDGET	1986 PROJECTED	1986 BUDGET AMOUNT	1986 BUDGET AS % OF PROJECTED	1986 ACTUAL AMOUNT	1986 ACTUAL AS % OF BUDGET	1987 PROJECTED	1987 BUDGET AMOUNT	1987 BUDGET AS % OF PROJECTED	1987 BUDGET AS % OF 1986 ACTUAL
Annapolis	555,733	498,100	89.64%	519,346	104.25%	583,310	532,300	91.26%	587,612	110.39%	615,263	485,884	78.97%	82.69%
Antigonish	474,550	405,450	85.44%	541,417	133.53%	466,811	470,855	100.87%	733,291	155.74%	530,855	502,936	94.74%	68.59%
Cape Breton	1,318,119	1,398,762	106.11%	2,231,323	159.53%	1,583,177	1,370,720	86.58%	1,755,762	128.09%	1,471,720	1,246,973	84.73%	71.02%
Clare Argyle	978,170	935,766	98.52%	1,085,783	113.68%	1,112,359	982,666	88.34%	1,085,937	110.51%	1,123,886	1,033,316	91.94%	95.15%
Colchester-E Hants	2,141,150	2,159,225	100.84%	2,345,406	108.62%	2,465,205	2,471,809	100.27%	2,719,867	110.00%	2,745,971	2,302,562	83.85%	84.68%
Cumberland	207,841	239,820	115.00%	272,187	113.86%	286,185	210,990	73.69%	457,845	216.71%	249,625	266,458	106.74%	58.38%
Dartmouth	863,170	763,381	88.43%	1,168,236	153.05%	906,925	997,419	109.98%	1,266,587	126.98%	1,142,417	1,019,166	89.21%	80.47%
Digby	234,115	262,342	112.06%	258,733	98.62%	311,765	281,343	90.24%	265,753	94.46%	327,842	176,121	53.72%	66.27%
Eastern Shore	150,846	77,000	50.50%	121,410	156.05%	89,990	62,500	69.45%	165,281	264.45%	75,625	62,418	82.54%	37.76%
Halifax	1,462,483	1,418,511	96.99%	1,707,006	120.34%	1,717,484	1,404,475	81.78%	2,251,779	160.33%	1,622,680	1,495,809	92.19%	66.43%
Halifax Co-Bedford	1,127,764	1,124,780	99.74%	2,208,278	196.33%	1,354,870	1,770,965	130.71%	1,966,580	111.05%	2,140,181	1,465,487	68.47%	74.52%
Hants West	169,915	159,825	94.06%	255,524	159.88%	194,816	170,325	87.43%	300,190	176.25%	192,350	200,362	104.17%	66.75%
Inverness	542,137	626,472	115.56%	706,004	112.70%	716,395	713,339	99.57%	906,724	127.11%	811,716	665,220	81.95%	73.37%
Kings	1,674,358	1,673,953	99.98%	1,891,376	112.99%	1,699,631	1,675,725	98.59%	2,104,209	125.57%	1,879,656	1,706,761	90.80%	81.11%
Lunenburg	478,435	573,952	119.96%	611,829	106.60%	707,496	573,012	80.99%	910,164	158.84%	783,665	563,743	80.12%	61.94%
Northside-Victoria	671,196	879,877	130.97%	963,398	109.50%	1,061,795	841,648	79.27%	992,181	117.89%	990,428	688,273	69.49%	69.37%
Pictou	699,628	630,485	90.12%	979,589	155.37%	742,809	698,030	93.97%	1,128,178	161.62%	706,538	625,167	79.48%	55.41%
Queens	187,382	125,115	116.68%	137,992	110.29%	145,811	119,129	82.15%	190,882	159.49%	137,989	73,989	53.65%	38.94%
Richmond	593,895	681,113	114.69%	796,384	116.92%	773,593	759,946	98.24%	1,000,526	131.68%	831,547	698,744	84.03%	69.84%
Shelburne	214,188	294,881	137.31%	329,438	112.05%	363,980	320,000	87.94%	379,201	118.50%	395,380	298,380	75.47%	78.72%
Yarmouth	284,377	296,581	104.29%	419,863	141.38%	359,625	244,340	67.94%	327,184	133.91%	291,743	284,680	97.55%	86.98%
Montessori	3,900	3,619	92.32%	31,936	882.45%	4,363	5,713	130.94%	13,784	241.27%	6,841	6,125	89.53%	44.44%
TOTAL	14,968,420	15,247,270	102.00%	19,581,650	128.43%	17,647,515	16,677,159	94.50%	21,586,957	129.46%	19,073,870	15,868,686	83.20%	73.78%

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 20

PROVINCIAL CONTRIBUTION TO OPERATING GRANTS AS PERCENT OF PREVIOUS YEAR

BOARD	1982 ACTUAL	1983 ACTUAL	% INCREASE OF PREVIOUS YEAR	1984 ACTUAL	% INCREASE OF PREVIOUS YEAR	1985 ACTUAL	% INCREASE OF PREVIOUS YEAR	1986 ACTUAL	% INCREASE OF PREVIOUS YEAR	1987 BUDGET	% INCREASE OF PREVIOUS YEAR	1987 AS % OF 1982
Annapolis	9,389,757	10,239,315	9.98%	10,700,662	4.58%	11,199,488	4.58%	11,385,771	0.95%	11,912,185	5.36%	127.95%
Antigonish	10,299,126	11,534,477	11.99%	12,389,139	7.41%	13,103,882	5.77%	13,568,624	3.55%	14,312,560	5.48%	138.97%
Cape Breton	46,112,284	49,886,997	8.19%	54,293,724	8.83%	56,585,196	4.07%	57,795,684	2.28%	59,986,424	3.76%	130.04%
Clare Argyle	8,562,554	9,327,678	8.94%	9,584,378	2.75%	9,876,810	3.04%	10,060,474	1.87%	10,341,481	2.79%	120.78%
Colchester-E Hants	27,891,778	30,282,288	11.78%	32,220,164	6.40%	34,091,668	5.81%	35,426,759	3.92%	37,296,722	5.27%	137.67%
Cumberland	15,153,232	16,815,268	10.97%	17,587,794	4.12%	18,278,856	4.40%	18,683,978	2.22%	19,482,192	3.84%	128.84%
Dartmouth	24,116,598	25,218,865	4.57%	25,857,987	2.53%	25,988,544	0.47%	26,364,262	1.48%	27,733,971	5.20%	115.00%
Digby	5,228,966	5,979,384	14.53%	6,166,569	3.13%	6,584,629	6.78%	6,846,557	3.98%	7,264,397	6.10%	139.14%
Queensborough	6,818,139	7,588,888	11.30%	8,398,598	10.69%	8,691,888	3.59%	9,164,471	5.44%	9,748,381	6.28%	143.03%
Halifax	29,875,488	30,796,738	5.92%	32,123,789	4.31%	32,295,942	0.54%	32,614,884	0.98%	34,189,189	4.58%	117.31%
Halifax Co-Bedford	56,525,135	62,583,411	10.72%	66,494,896	6.25%	71,434,256	7.43%	75,328,444	5.44%	84,573,718	12.29%	149.62%
Hants West	7,855,338	8,693,618	10.67%	8,955,870	3.02%	9,681,958	8.11%	10,568,879	9.16%	10,707,634	1.31%	136.31%
Inverness	12,751,867	13,983,816	9.83%	14,682,733	5.03%	15,172,298	3.98%	15,846,293	4.44%	16,347,456	3.16%	128.20%
Kings	23,862,812	26,344,563	10.40%	27,395,695	3.99%	28,861,862	5.35%	29,879,466	3.53%	31,886,185	6.72%	133.62%
Lunenburg	17,526,683	19,519,843	11.37%	20,239,811	3.69%	21,388,553	5.68%	21,682,751	1.38%	22,670,531	4.56%	129.35%
Northside-Victoria	19,524,567	21,569,469	10.47%	22,210,669	2.97%	22,797,897	2.64%	23,256,350	2.01%	24,241,567	4.24%	124.16%
Pictou	22,353,845	24,941,687	11.58%	26,084,636	4.26%	27,364,289	6.88%	28,189,989	1.98%	30,573,288	8.76%	136.77%
Queens	5,331,923	5,848,871	9.55%	5,984,831	2.46%	6,348,922	6.88%	6,548,144	3.01%	6,785,819	3.74%	127.25%
Richmond	7,289,856	7,812,416	7.17%	8,464,598	8.35%	8,939,313	5.61%	9,343,253	4.52%	9,448,367	1.84%	129.58%
Shelburne	7,352,576	8,218,784	11.78%	8,549,646	4.03%	8,894,738	4.04%	8,979,589	0.95%	9,232,275	2.81%	125.57%
Yarmouth	7,257,688	8,036,518	10.73%	8,351,954	3.93%	8,751,543	4.78%	8,941,278	2.17%	9,218,138	3.01%	126.98%
Wentworth	470,345	494,834	5.21%	491,983	-0.59%	517,279	5.16%	602,842	16.39%	620,617	3.09%	131.95%
TOTAL	369,853,321	405,619,856	9.67%	426,989,158	5.27%	446,959,235	4.68%	460,822,984	3.10%	488,378,129	5.98%	132.04%

Note: Does not include contributions to French Special Projects.

12/22/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 21

MUNICIPAL CONTRIBUTION AS PERCENT OF PREVIOUS YEAR

BOARD	1982 ACTUAL	1983 ACTUAL	% INCREASE OF PREVIOUS YEAR	1984 ACTUAL	% INCREASE OF PREVIOUS YEAR	1985 ACTUAL	% INCREASE OF PREVIOUS YEAR	1986 ACTUAL	% INCREASE OF PREVIOUS YEAR	1987 BUDGET	% INCREASE OF PREVIOUS YEAR	1987 AS % OF 1982
Annapolis	1,384,433	1,438,825	10.24%	1,510,415	5.59%	1,606,840	5.82%	1,985,336	23.56%	2,002,110	4.87%	159.62%
Antigonish	1,367,864	1,210,522	-11.45%	978,594	-19.16%	1,233,882	26.09%	1,370,236	11.05%	1,374,937	0.34%	100.50%
Cape Breton	7,686,987	8,063,324	6.08%	5,491,271	-31.90%	6,218,482	13.24%	6,171,993	-0.75%	6,555,824	6.22%	86.18%
Clare-Argyle	849,587	942,782	10.98%	1,019,992	8.19%	1,156,786	13.41%	1,220,187	5.48%	1,488,667	22.00%	175.24%
Colchester-E Hants	2,715,188	2,802,847	3.23%	3,319,146	18.42%	3,658,426	10.22%	4,345,824	18.77%	4,593,113	5.71%	169.17%
Cumberland	1,989,836	2,098,877	5.48%	2,071,829	-1.29%	2,070,923	-0.01%	2,210,788	6.75%	2,366,819	7.06%	118.99%
Dartmouth	10,168,288	10,769,888	6.00%	12,456,888	15.66%	13,455,188	8.01%	14,743,388	9.57%	15,875,598	2.25%	148.38%
Digby	878,441	675,839	-22.45%	968,983	42.35%	1,093,728	13.82%	1,025,542	-6.23%	914,544	-10.82%	105.07%
Guysborough	1,882,673	1,151,442	14.84%	1,096,885	-4.81%	1,169,865	6.74%	1,057,338	-9.62%	1,033,532	-2.25%	103.88%
Halifax	23,856,488	25,988,983	8.91%	27,176,822	4.68%	29,834,826	9.78%	30,949,288	3.74%	30,683,298	-0.86%	128.62%
Halifax Co-Bedford	11,187,488	12,144,543	8.56%	12,757,778	5.05%	14,875,287	16.33%	15,583,178	10.15%	12,765,876	-17.66%	114.10%
Hants West	779,287	876,578	12.48%	916,586	4.56%	1,004,876	9.64%	1,081,947	7.67%	1,188,282	9.83%	152.48%
Inverness	1,654,194	1,584,157	-9.17%	1,574,688	-6.58%	1,478,918	-6.59%	1,352,273	-8.07%	1,511,635	11.79%	81.53%
Kings	3,279,888	3,696,992	12.72%	4,443,871	20.20%	4,974,178	11.93%	5,277,486	6.10%	5,772,833	9.37%	175.99%
Lunenburg	2,993,386	3,049,653	1.88%	3,272,498	7.31%	3,696,225	12.95%	3,931,155	6.36%	4,323,312	9.98%	144.43%
Northside-Victoria	1,326,881	1,573,461	18.66%	1,717,848	9.13%	1,983,615	15.52%	2,075,824	4.65%	2,109,685	1.63%	159.18%
Pictou	2,723,881	3,049,433	11.98%	3,238,869	6.21%	3,387,954	4.68%	3,611,853	6.61%	3,926,633	8.72%	144.20%
Queens	964,697	1,088,153	11.97%	1,169,758	8.25%	1,278,418	8.61%	1,335,318	5.11%	1,521,853	13.91%	157.67%
Richmond	1,848,888	913,888	-12.88%	668,819	-27.62%	685,196	3.69%	686,587	0.20%	782,448	13.96%	74.66%
Shelburne	882,424	999,314	13.25%	1,186,284	18.78%	1,194,148	7.94%	1,387,466	9.49%	1,458,863	11.58%	165.32%
Yarmouth	1,885,132	1,848,176	-3.41%	1,185,544	5.47%	1,198,328	7.67%	1,284,843	7.87%	1,456,619	13.44%	134.23%
Wentworth	158,836	182,857	15.12%	258,668	41.46%	255,927	-1.06%	248,331	-6.09%	261,351	8.83%	164.67%
TOTAL	88,883,919	85,431,878	6.78%	88,310,484	3.37%	96,687,744	9.49%	102,766,321	6.29%	103,245,466	0.47%	129.85%

Does not include capital.

12/21/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 22

1986 ACTUAL BOARD REVENUES

BOARD	OFF-SETTING PROGRAMME REVENUES: PROV SPEC PROJ	FEDERAL MIN LANG	FEDERAL IND & IND AFF	CAFETERIA	OTHER BOARDS	SUBTOTAL	OPERATING REVENUES: BANK INTEREST	SCHOOL FEES	TAX REBATE	RENTAL	EQUIPMENT/ FACILITIES	TRANSPORT	OTHER FED REV	OTHER	RECOVERIES	SUBTOTAL	TOTAL	REVENUE PER STUDENT
Annapolis		20,496	154,340	147,634	20,538	343,020	98,985	42,884	6,874	11,105	375			7,986		166,449	509,477	128.73
Antigonish	17,996	109,536	104,858	125,579		437,969	183,247	55,274	45,749		3,182			9,679		217,951	655,920	137.81
Cape Breton	12,979	123,736	679,667	43,884	681	860,787	481,140	32,745	25,695	13,465	2,415			7,426		482,886	1,343,673	66.17
Clare Argyle	55,612	476,111		383,172	32,359	987,254	98,335	7,810	200		776	45,185		3,219		156,825	1,143,279	348.83
Colchester-E Hants	51,487	143,952	943,899	481,138	20,576	1,640,152	445,653	52,778	116,734	66,431	13,775			12,198	58,138	805,699	2,445,851	184.12
Cumberland	9,489	69,172				78,661	215,425	22,883	4,755	7,411	884			11,810		263,088	341,749	52.21
Dartmouth	11,293	91,873	240,532			342,698	254,147	204,856	1,224	69,592			59,865	14,914	6,196	609,994	952,692	83.67
Digby	5,383	21,720	7,888	84,593		119,496	57,865	10,773	24,176	34	2,712			2,731		98,291	217,787	93.63
Guysborough	2,206	17,092				19,378	61,859	12,354	12,384	241	1,412			2,357		90,727	110,105	48.66
Halifax	35,410	570,731			442,116	1,048,257	431,538	241,872		142,683		21,357		6,187		843,639	1,891,896	126.73
Halifax Co-Dartford	63,010	259,040	88,782		19,560	430,400	445,733	311,262	1,813	109,836	13,878			138,497		1,031,419	1,461,819	51.10
Hants West	18,458	42,896			472	61,826	87,877	39,421	5,192	2,432	936	104,283	48,419	1,637		298,217	352,043	96.16
Inverness	45,712	221,132	133,911	193,681		594,356	58,118	22,622	48,054	19,942	1,834		26,187	4,252		180,209	774,565	156.73
Kings		86,676	872,884	381,572	5,575	1,345,847	181,249	74,248	2,866		2,758	18,859		82,731	193,888	546,113	1,891,960	171.06
Lunenburg		44,992	15,468	114,327		174,787	238,145	88,513	1,719	52,756	1,892		75,265	18,478		467,968	642,755	75.44
Northside-Victoria		34,617	112,912	344,332	3,588	495,361	163,883	28,772	68,481	18,194		11,153	47,528	23,834		344,965	840,326	113.47
Pictou	53,955	135,987	192,340	21,779		403,771	347,298	89,742	2,883	1,166	2,272		108,537	9,678		572,696	976,377	98.86
Queens	10,597	31,930	8,627			51,174	61,071	9,848	25,985	257	5,174			1,353		102,848	154,022	59.88
Richmond		296,185	316,951	213,990		827,046	57,377	4,343	32,255	9,391				18,946		109,352	936,398	344.39
Shelburne		19,566		146,774		166,340	87,011	14,529	15,185	14,726	6,164		5,670	9,143		152,348	318,688	97.34
Yarmouth	18,615	35,221	22,172	83,068	9,360	168,436	64,133	17,353	1,683	1,882	2,151	127,261		39,534		253,837	414,273	124.86
Wentworth		1,539				1,539		684		552				5,482		6,358	8,097	30.90
TOTAL	444,880	2,852,448	3,974,283	2,765,383	554,657	10,590,761	3,960,331	1,415,990	432,427	529,016	68,122	319,238	382,671	435,152	257,334	7,792,289	18,383,052	107.39

12/21/87

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 2

PROVINCIAL SUMMARY OF SURPLUS AND RESERVE FUNDS
CONTINUITY JANUARY 1, 1986 - DECEMBER 31, 1986

SPECIAL RESERVE FUND	Balance Jan 1/86	Additions From Current Revenues	Expenditures: Fund Current Operating	Expenditures: Net Deficit	Expenditures: Return to Municipal Units	Transfers From(To) Surplus/ Reserves	Prior Period Adjustment	Service Awards Paid	Reversal of Prev. Est. Fund	Balance Dec 31/86
MINORITY OFFICIAL LANGUAGE	583,396	201,796	170,185							615,007
OTHER	948,225	224,473	107,490							1,065,208
Teacher Education Fund	42,347									42,347
Library Improvements	25,279	9,975	22,065							13,189
Cafeteria	67,925	990	8,069							60,846
Employee Contract	23,924	518								24,442
New Bus Purchase	382,843	178,276	206,402							354,717
Driver Education	16,226		4,713							11,513
New Maintenance Vehicle	15,000									15,000
Roof Replacement	40,000		40,000							0
Special Projects-Education	11,516	25,000	2,224							34,292
Future Expenditures	590,275	375,000	486,435							478,840
Capital	359,730	206,727	66,123			83,349				436,983
School Contents - Self Insuranc	15,789		749							15,040
School Bus - Self Insurance	47,297									47,297
Locker Improvements	35,176	3,987								39,163
Continuing Education	3,896	2,500	3,896							2,500
Community School	3,000									3,000
Co-Op Education	16,908	40,741	43,013							14,636
Teachers Aides	4,178	18,324	4,178							18,324
Tuition-Indian Affairs	1,476		1,476							0
Special Study Leave	26,485	102,385	26,485							102,385
French Immersion	7817		7817							0
Adult Education		17,775								17,775
Curriculum		2,560								2,560
Instruction Supplies		20,000								20,000
Teaching Staff Addition		111,550								111,550
Extra Curricular Trips		25,000								25,000
Choices		10,000								10,000
Future Deficit Reserve	484,928	20,633								425,561
Tution (Deferred Leave)		6,493								6,493
Special Projects (French)	29,787	159,183	29,787							159,183
Area Rates	87,317	47,133	87,317							47,133
Summer Camp		750								750
Special Reserve-Surplus		26,496								26,496
Minor Repairs & Rennovations	6,796	38,000	6,796							38,000
Music - Special		622								622
Resource Center		1,764								1,764
Pictou Gymnasium										0
Building	350,000		350,000							0
Post Service Awards	400,000					(400,000)				178,051
Capital Construction	178,051									53,578
Speech & Language Pathologist		59,578								114,175
		114,175								
SUB TOTAL	3,195,966	1,626,855	1,397,545	0	0	(316,651)	0	0	0	3,107,825
TOTAL	4,727,587	2,852,324	1,675,148	0	0	(316,651)	0	0	0	4,788,120
SURPLUS	267,843	3,858,574	933,201	81,718	361,585	400,000				3,149,993
SERVICE AWARDS	1,613,942	2,369,877						898,095	83,349	3,002,375
PROVINCIAL TOTALS	6,609,372	8,280,775	2,608,341	81,718	361,585	83,349	0	898,095	83,349	10,940,488

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 24

STATEMENT OF SURPLUS FUNDS - 1986 ACTUAL

	Balance Jan 1/86	Additions From Current Revenues	Expenditures: Fund Current Operating	Expenditures: Net Deficit	Expenditures: Return to Municipal Units	Transfer From(To) Reserves	Prior Period Adjustment	Balance Dec 31/86
Annapolis	1,355	72						1,427
Antigonish	222	5,297	222					5,297
Cape Breton	(291,698)	61,888			(291,698)			61,888
Clare-Argyle	24,220	28,488	24,220					28,488
Colchester-E Hants	405,720	856,969			357,360			905,329
Cumberland	125,681	145,850	81,168					190,363
Dartmouth	(248,325)	627,505						379,180
Digby	14,449		3,848	40,711				(30,110)
Guysborough	15,821			26,352	1,538			(12,069)
Halifax	294,305	582,216			294,305			582,216
Halifax Co-Bedford	(597,115)	617,770						20,655
Hants West	71,104	254,979						326,083
Inverness	500							500
Kings	(65,588)	65,588						0
Lunenburg	112,529	160,489	112,529					160,489
Northside-Victoria	(48,306)	52,838						4,532
Pictou	34,345	326,056	434,345			400,000		326,056
Queens	122,888		121,597	14,281				(12,990)
Richmond	18,878	44,980	18,878					44,980
Shelburne	214,813		126,404					88,409
Yarmouth	89,634		9,990					79,644
Hantsport	(27,589)	27,589		374				(374)
TOTAL	267,843	3,858,574	933,201	81,718	361,505	400,000	0	3,149,993

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 25

STATEMENT OF RESERVE FUNDS - 1986 ACTUAL

	Balance Jan 1/86	Additions From Current Revenues	Fund Current Operating	Transfers From(To) Surplus	Prior Period Adjustment	Balance Dec 31/86
Annapolis	180.897	202.317	24,568			358.646
Antigonish	125.662	11.552	50.000			87.214
Cape Breton	414.238	28.148	58.704			383.682
Clare-Argyle	317.957	157.265				475.222
Colchester-E Hants	557.024	53.737				610.761
Cumberland	145.089	401.406	96.095			450.400
Dartmouth	366.814	183.459	105.711			444.562
Digby	126.495	4.330	9.345			121.480
Guysborough	31,574	2.871	24.010			10.435
Halifax	29.274	2.712				31,986
Halifax Co-Bedford	117.104	206.316	117.104			206.316
Hants West	4.419	2.500	4.246			2.673
Inverness	47.251	6.584	7.459	83,349		129.725
Kings	45,691	184.575	26.485			203.781
Lunenburg	227,322	80,298	40,065			267,555
Northside-Victoria	23.370	45.137	7,937			60.570
Pictou	1,469,434	14,794	828,976	400,000		1.055.252
Queens	17.579	1.302				18,881
Richmond		178.655				178.655
Shelburne	359,909	175,854	274.435			261,328
Yarmouth	120,134	105,026				225.160
Hantsport	350	3.486				3,836
TOTAL	4,727,587	2.052.324	1.675.140	483.349	0	5.588.120

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 26

STATEMENT OF SERVICE AWARDS - 1986 ACTUAL

	Balance Jan 1/86	Additions From Current Revenues	Service Awards Paid	Reversal of Prev. Established Fund	Balance Dec 31/86
Annapolis					0
Antigonish					0
Cape Breton	517,399	144,237	142,520		519,116
Clare-Argyle	107,230	57,540	22,540		142,230
Colchester-E Hants					0
Cumberland	251,323	309,366	85,059		475,630
Dartmouth	85,956	381,254	190,906		276,304
Digby					0
Guysborough					0
Halifax	5,919	1,042,930	287,708		761,141
Halifax Co-Bedford					0
Hants West	30,814	82,260	22,663		90,411
Inverness	83,349			83,349	0
Kings					0
Lunenburg	30,208	51,219	13,719		67,708
Northside-Victoria	77,431	75,000	33,600		118,831
Pictou	88,417	78,860	50,584		116,693
Queens	21,325	19,053	14,728		25,650
Richmond					0
Shelburne	68,510	43,049	12,441		99,118
Yarmouth	246,061	81,609	21,627		306,043
Hantsport		3,500			3,500
TOTAL	1,613,942	2,369,877	898,095	83,349	3,002,375

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 27

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1987 AND 1988 CALENDAR YEARS

	1985 Rates	1986 Rates	1987 Rates in Effect	1987 Estimated Dept of Ed Grants & Municipal Contributions	1988 Recommended Rates	1988 Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions Amount	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions %	% Increase in Funding Rates	Comments
General Formula Basic Grant	$2000 student unit	$1930 student unit	$2060 student unit	345,538,529	$2140 student unit	350,993,792	15,455,263	4.47%	3.48%	Introduction of new District Board Management grant of $200,000 results in a higher increase of the basic grant compared to rate increase.
Supplementary Grant				8,982,000		10,844,826				
Education Tax	.39/$100	.41/$100	.44/$100	81,687,221	.37/$100	86,966,213	5,278,992	6.46%	(15.91%)	Municipal contribution increases 6.46% compared to 15.91% rate decrease because of new uniform assessment base and increased 1988 mandatory contribution for Colchester.
Property Service	$150.00 student unit $1.40 gross sq. foot	$150.00 student unit $1.55 gross sq. foot	$165.00 student unit $1.65 gross sq. foot	62,796,900	$170.00 student unit $1.80/gross sq. foot	66,337,287	3,540,387	5.64%	3.03% 9.09%	Rate increases reflect a shift to increased funding based on gross square footage.
Transportation	$230 per weighted eligible student $2.50 per enrolled student $42.00 per eligible elem & sec student	$162 per funding count adjusted by Density and Drawing factors plus $3900 per approved bus elem & sec student	100% of Projected Operating expenditures plus $4150 per approvec regular bus and approved spares plus historical debt service grant	36,592,389	100% of Projected Operating expenditures plus $4200 per approvec regular bus and approved spares plus historical debt service grant	38,171,047	1,578,658	4.31%	N/A	Provincial grant is continuation of same funding method as in 1987.
Special Education	$140.00/ student	$150.00/ student	$165.00/student	30,361,910	$182.70/student	33,865,992	3,504,082	11.54%	10.38%	Rate increase of 10.38% results in 11.54% provincial grant increase because of increase in salary weighting.
Summer School	$13.00/ secondary student	$13.65/ secondary student	$14.00/ secondary student	952,501	$14.00/secondary student	955,299	2,798	0.29%	0.00%	Slight grant increase is because of program expansion.
Adult Education	$13.00/ student	$13.87/ student	$14.00/student	2,297,282	$14.00/student	2,170,073	(127,209)	-5.54%	0.00%	Grant decrease is because of enrolment decline.

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 3

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1987 AND 1988 CALENDAR YEARS

	1985 Rates	1986 Rates	1987 Rates in Effect	1987 Estimated Dept of Ed Grants & Municipal Contributions	1988 Recommended Rates	1988 Projected Dept of Ed Grants & Municipal Contributions	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions Amount	Increase (Decrease) in Dept. of Ed Grants & Municipal Contributions %	% Increase in Funding Rates	Comments
Driver Education	$16.00/Sr & Voc student	$16.00/Sr & Voc student	$16.00/Sr & Voc student	591,119	$16.00/Sr & Voc student	620,328	29,209	4.94%	0.00%	Grant increase is because of program expansion.
Board of Pupils	included in general formula	$6.00 per boarded student/day	$45.00/per boarded student/week	257,490	$45.00/per boarded student/week	270,365	12,875	5.00%	0.00%	Increase is because of program expansion.
Francophone Districts	5% of general formula funding	5% of unweighted general formula funding	5% of unweighted general formula funding		5% of unweighted general formula funding					Amounts are included in general formula funding.
Capital Debt Service & Temp Bank Interest	100% of debt & temporary interest	100% of debt & temporary interest	100% of debt & temporary interest	35,188,433	100% of debt & temporary interest	38,758,556	3,570,123	10.15%		The increase is because of new school building loans.
Capital Equipment & minor repairs	1 1/2% x general formula	1 3/4% x general formula	2% x general formula	7,858,836	$44/student unit	8,276,822	417,986	5.32%	n/a	Increase is because of a change in formula from a per cent of general formula to a student unit rate.
French Social Projects		n/a	n/a	613,218	n/a	613,218				1988 grants have not yet been determined These are included for comparison purposes only.
SUB TOTAL DEPT OF ED				613,717,828		648,843,738	35,125,910	5.72%		
Emergency Major Repairs and Renovations		$1,000,000	$1,000,000	1,500,000		1,500,000				
Textbook Allocation	$27.38/student	$27.38/student	$30.00/student	4,826,608	$32.40	5,449,680	623,072	12.91%	8.00%	Grant increase is less than rate increase because of enrolment decline.
TOTAL DEPARTMENT OF EDUCATION				620,044,436		654,293,418	34,248,982	5.52%		

NOVA SCOTIA DEPARTMENT OF EDUCATION
ENROLMENT STATISTICS
(FOR FUNDING PURPOSES)*

	ENROLMENTS			STUDENT UNITS		
	1985	1986	1987	1987	1988	% INCREASE (DECREASE)
ANNAPOLIS DISTRICT SCHOOL BRD	4,212	4,214	4,173	4,647	4,617	(.65)
ANTIGONISH DISTRICT SCHOOL BKD	4,738	4,695	4,605	5,201	5,116	(1.63)
CAPE BRETON DISTRICT SCHOOL BD	20,534	20,054	19,786	22,272	21,981	(1.67)
CONS SCOL CLARE-ARGYLE DIST SB	3,344	3,285	3,240	3,633	3,569	(1.76)
COLCHESTER-EAST HANTS DIST SB	12,863	12,908	12,939	14,696	14,698	.01
CUMBERLAND DISTRICT SCHOOL BRD	6,631	6,539	6,402	7,298	7,170	(1.75)
DARTMOUTH DISTRICT SCHOOL BRD	11,119	11,028	10,809	12,173	11,992	(1.49)
DIGBY DISTRICT SCHOOL BOARD	2,464	2,326	2,261	2,640	2,529	(4.20)
GUYSBOROUGH DISTRICT SCHOOL BD	2,739	2,708	2,676	3,009	2,976	(1.10)
HALIFAX CITY DISTRICT SCH BRD	15,305	14,801	14,576	16,731	16,303	(2.56)
HALIFAX CO-BEDFORD DISTRICT SB	28,178	28,599	29,036	31,371	31,857	1.55
HANTS WEST DISTRICT SCHOOL BRD	3,714	3,659	3,677	4,054	4,053	(.02)
INVERNESS DISTRICT SCHOOL BRD	5,033	4,895	4,779	5,448	5,309	(2.55)
KINGS DISTRICT SCHOOL BOARD	11,038	10,961	10,837	12,905	12,806	(.77)
LUNENBURG DISTRICT SCHOOL BRD	8,532	8,513	8,394	9,340	9,265	(.80)
NORTHSIDE-VICTORIA DISTRICT SB	7,560	7,379	7,228	8,835	8,634	(2.28)
PICTOU DISTRICT SCHOOL BOARD	10,740	10,655	10,522	11,700	11,585	(.98)
QUEENS DISTRICT SCHOOL BOARD	2,645	2,603	2,520	2,809	2,828	(2.11)
RICHMOND DISTRICT SCHOOL BOARD	2,800	2,657	2,569	3,030	2,894	(4.49)
SHELBURNE DISTRICT SCHOOL BRD	3,380	3,274	3,245	3,619	3,546	(2.02)
YARMOUTH DISTRICT SCHOOL BOARD	3,330	3,302	3,274	3,627	3,596	(.85)
HANTSPORT BOARD OF SCHOOL COMM	264	262	243	287	277	(3.48)
TOTAL	171,163	169,317	167,791	189,405	187,521	(.99)

* THE ENROLMENTS SHOWN HERE ARE LESS THAN THOSE ON SCHEDULE 29 BECAUSE STUDENTS WHO ARE FUNDED FROM ANOTHER SOURCE HAVE BEEN EXCLUDED.

ENROLMENTS BY BOARD

BOARD	75-76	76-77	77-78	78-79	79-80	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	as % of 75-76	as % of 80-81
Annapolis	5,274	5,138	5,016	4,845	4,694	4,643	4,581	4,496	4,396	4,327	4,219	4,220	4,181	79.28%	90.05%
Antigonish	5,065	5,056	5,048	4,927	4,911	4,901	4,900	4,842	4,861	4,826	4,783	4,753	4,660	92.00%	95.08%
Cape Breton	27,060	26,477	25,639	24,887	24,119	23,441	22,909	22,371	21,928	21,323	20,768	20,386	20,066	74.15%	85.60%
Clare-Argyle	4,171	4,141	4,061	3,982	3,946	3,848	3,722	3,665	3,554	3,459	3,344	3,285	3,240	77.68%	84.20%
Colchester-E Hants	14,050	14,229	14,143	13,894	13,573	13,268	13,266	13,257	13,245	13,232	13,210	13,284	13,320	94.80%	100.39%
Cumberland	8,274	8,134	7,973	7,858	7,641	7,418	7,238	7,167	6,983	6,843	6,641	6,546	6,415	77.53%	86.48%
Dartmouth	17,251	16,678	15,889	15,142	14,298	13,620	13,073	12,541	12,088	11,823	11,443	11,389	11,190	64.87%	82.16%
Digby	2,900	2,914	2,837	2,757	2,686	2,664	2,600	2,533	2,526	2,501	2,477	2,326	2,261	77.75%	84.87%
Guysborough	3,323	3,230	3,189	3,120	3,071	3,050	3,048	2,989	2,951	2,878	2,748	2,708	2,678	80.59%	87.80%
Halifax	22,555	21,753	20,811	19,798	18,798	18,156	17,348	16,982	16,548	15,958	15,438	14,929	14,713	65.23%	81.04%
Halifax Co-Bedford	24,783	25,827	26,512	27,225	27,262	27,239	27,220	27,363	27,600	27,924	28,186	28,687	29,049	117.21%	106.64%
Hants West	4,305	4,246	4,172	4,080	3,916	3,884	3,781	3,616	3,605	3,648	3,714	3,661	3,600	85.48%	94.75%
Inverness	5,725	5,725	5,716	5,736	5,673	5,561	5,440	5,383	5,194	5,150	5,070	4,942	4,840	84.53%	87.03%
Kings	12,843	12,533	12,276	11,843	11,476	11,334	11,107	11,060	11,165	11,060	11,141	11,060	10,956	85.31%	96.66%
Lunenburg	8,978	9,072	9,075	9,051	8,943	8,837	8,752	8,714	8,644	8,589	8,537	8,520	8,395	93.51%	95.00%
Northside-Victoria	9,734	9,747	9,512	9,173	8,891	8,701	8,445	8,203	7,950	7,759	7,556	7,486	7,282	74.81%	83.69%
Pictou	11,691	11,652	11,525	11,377	11,383	11,352	11,153	11,138	11,000	11,000	10,831	10,746	10,616	90.80%	93.52%
Queens	2,968	2,948	2,970	2,938	2,875	2,786	2,720	2,696	2,704	2,670	2,648	2,607	2,529	85.21%	90.78%
Richmond	3,522	3,513	3,498	3,427	3,361	3,250	3,184	3,055	3,034	2,961	2,855	2,719	2,614	74.22%	80.43%
Shelburne	4,017	3,926	3,879	3,825	3,677	3,624	3,588	3,547	3,477	3,457	3,380	3,274	3,245	80.78%	89.54%
Yarmouth	4,022	3,983	3,932	3,863	3,820	3,690	3,545	3,486	3,435	3,418	3,337	3,318	3,283	81.63%	88.97%
Hantsport	373	358	346	332	324	318	297	278	272	268	264	262	243	65.15%	76.42%
TOTAL	202,893	201,272	198,019	194,070	189,258	185,585	181,685	179,382	177,240	175,182	172,614	170,868	169,456	83.52%	91.31%

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 30

TEACHERS:NUMBER OF TEACHERS AND FULL TIME EQUIVALENCE (FTE)

BOARD	1980-81 NUMBER OF TEACHERS	1980-81 FTE	1981-82 NUMBER OF TEACHERS	1981-82 FTE	1982-83 NUMBER OF TEACHERS	1982-83 FTE	1983-84 NUMBER OF TEACHERS	1983-84 FTE	1984-85 NUMBER OF TEACHERS	1984-85 FTE	1985-86 NUMBER OF TEACHERS	1985-86 FTE	1986-87 NUMBER OF TEACHERS	1986-87 FTE	1987-88 NUMBER OF TEACHERS	1987-88 FTE	AS % OF 1980-81 NUMBER OF TEACHERS	AS % OF 1980-81 FTE
Annapolis	280	278.5	279	272.3	274	271.0	274	268.2	273	268.4	261	254.9	247	241.5	259	258.6	92.50%	92.64%
Antigonish	279	279.0	279	279.0	274	274.0	271	271.0	277	277.0	277	277.0	280	280.0	288	286.0	103.23%	102.51%
Cape Breton	1335	1330.5	1330	1321.5	1,301	1299.0	1,265	1260.0	1,274	1262.6	1,253	1245.5	1,218	1199.5	1,212	1194.2	90.79%	89.76%
Clare-Argyle	227	226.0	228	225.6	231	228.6	233	230.0	229	228.5	216	214.2	218	214.4	221	217.6	97.36%	96.28%
Colchester-E Hants	720	717.1	720	715.7	743	738.0	748	739.9	754	745.0	753	747.1	763	752.2	770	756.0	106.94%	105.42%
Cumberland	438	432.5	438	431.5	425	420.5	404	400.0	407	399.0	400	398.2	403	398.5	398	386.6	90.87%	89.39%
Dartmouth	848	836.6	827	809.4	838	819.3	825	805.0	801	777.6	780	759.2	762	734.7	771	745.1	90.92%	89.06%
Digby	161	161.0	163	163.0	160	160.0	154	154.0	152	152.0	153	153.0	154	152.0	149	147.0	92.55%	91.30%
Guysborough	188	188.0	189	188.0	187	187.0	190	190.0	190	189.6	182	180.5	177	175.0	177	175.5	94.15%	93.35%
Halifax	1319	1298.6	1274	1256.9	1,254	1234.1	1,194	1171.4	1,206	1178.5	1,178	1150.6	1,149	1119.8	1,131	1094.0	85.75%	84.77%
Halifax Co-Bedford	1623	1605.1	1661	1632.1	1,642	1623.8	1,606	1588.7	1,654	1627.5	1,707	1669.1	1,733	1691.9	1,774	1724.9	109.30%	107.46%
Hants West	209	208.3	205	202.8	210	209.4	207	206.0	205	202.6	214	209.2	221	213.6	226	219.7	108.13%	105.47%
Inverness	351	345.6	357	353.0	343	339.0	327	325.5	324	321.0	315	311.0	307	305.5	310	307.0	88.32%	88.83%
Kings	664	658.5	664	658.3	667	654.3	675	656.0	695	664.0	698	661.8	694	658.7	704	672.4	106.02%	102.11%
Lunenburg	486	476.4	494	483.9	505	493.3	506	498.6	503	486.8	507	498.2	497	477.8	498	481.8	102.47%	101.13%
Northside-Victoria	505	504.0	492	492.0	491	490.0	477	474.3	468	466.0	465	461.5	453	449.3	443	438.3	87.72%	86.96%
Pictou	584	579.5	593	578.9	625	620.5	639	638.5	645	636.3	631	623.8	637	627.4	641	628.9	109.76%	108.52%
Queens	150	150.0	149	147.0	151	149.5	157	155.1	155	153.1	159	158.1	162	156.3	156	153.5	104.00%	102.33%
Richmond	220	220.0	221	220.0	211	211.0	194	194.0	198	198.0	188	188.0	188	188.0	186	185.5	84.55%	84.32%
Shelburne	287	284.9	285	282.9	281	199.9	284	282.5	195	192.6	196	194.7	193	191.1	185	184.2	89.37%	89.90%
Yarmouth	283	281.8	286	198.8	289	286.8	282	197.0	199	194.8	200	194.2	189	185.7	188	185.4	92.61%	91.87%
Wentsport	19	18.4	18	16.4	19	18.4	18	17.4	18	17.4	18	17.4	19	17.4	21	17.1	110.53%	92.93%
TOTAL	11,016	10,984.3	11,000	10,841.0	10,961	10,847.4	10,770	10,627.9	10,814	10,631.1	10,751	10551.2	10,664	10422.3	10,788	10451.3	96.88%	95.58%

NOVA SCOTIA DEPARTMENT OF EDUCATION

PUPIL/TEACHER RATIO (FTE)

SCHOOL BOARD	80/81	81/82	82/83	83/84	84/85	85/86	86/87	87/88
Annapolis	17.2	16.5	16.6	16.4	16.1	16.6	17.5	16.7
Antigonish	17.6	17.6	17.7	17.9	17.4	17.3	17.0	16.3
Cape Breton	17.6	17.3	17.2	17.4	16.9	16.7	16.9	16.8
Clare/Argyle	17.0	16.5	16.0	15.4	15.1	15.6	15.3	14.9
Colchester-E Hants	18.5	18.5	18.0	17.9	17.7	17.7	17.7	17.6
Cumberland	17.2	16.8	17.0	17.5	17.2	17.0	16.8	16.6
Dartmouth	16.3	16.2	15.3	15.0	15.2	15.1	15.5	15.0
Digby	16.5	16.0	15.8	16.4	16.5	16.2	15.3	15.4
Guysborough	16.2	16.2	16.0	15.5	15.2	15.2	15.5	15.3
Halifax	14.1	13.8	13.7	14.1	13.5	13.4	13.3	13.4
Halifax Co-Bedford	17.0	16.7	16.9	17.4	17.2	16.9	16.9	16.8
Hants West	18.6	18.2	17.3	17.5	18.0	17.8	17.1	16.8
Inverness	16.1	15.4	15.9	16.0	16.0	16.3	16.2	15.8
Kings	17.2	17.1	16.9	17.0	16.7	16.8	16.8	16.3
Lunenburg	18.5	18.1	17.7	17.6	17.8	17.4	17.8	17.4
Northside-Victoria	17.3	17.2	16.7	16.8	16.7	16.5	16.5	16.6
Pictou	19.6	19.3	18.0	17.6	17.3	17.4	17.1	16.9
Queens	18.6	18.6	18.0	17.4	17.4	16.7	16.7	17.1
Richmond	14.8	14.1	14.5	15.6	15.6	15.2	14.5	14.1
Shelburne	17.7	17.7	17.7	17.2	17.9	17.4	17.1	17.6
Yarmouth	18.3	17.8	16.9	17.4	17.5	17.2	17.9	17.7
Hantsport	17.3	18.1	15.1	15.6	15.4	15.2	15.1	14.2
DISTRICT TOTALS	17.0	16.8	16.5	16.7	16.5	16.4	16.4	16.2

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 32

1987/88 TEACHERS BY POSITION

DISTRICT	ENROLMENT 87/88	ADMINISTRATION NO.	ADMINISTRATION %	ADMINISTRATION PTR	REGULAR AND SPECIAL SUBJECTS NO.	REGULAR AND SPECIAL SUBJECTS %	REGULAR AND SPECIAL SUBJECTS PTR	TOTAL NO.	TOTAL PTR
Annapolis	4,181	26.0	10.4	160.8	224.6	89.6	18.6	250.6	16.7
Antigonish	4,660	44.0	15.4	105.9	242.0	84.6	19.3	286.0	16.3
Cape Breton	20,066	160.0	13.4	125.4	1,034.2	86.6	19.4	1,194.2	16.8
Clare/Argyle	3,240	23.0	10.6	140.9	194.6	89.4	16.6	217.6	14.9
Colchester-E Hants	13,320	88.0	11.6	151.4	668.0	88.4	19.9	756.0	17.6
Cumberland	6,415	45.5	11.8	141.0	341.1	88.2	18.8	386.6	16.6
Dartmouth	11,190	96.5	13.0	116.0	648.6	87.0	17.3	745.1	15.0
Digby	2,261	16.0	10.9	141.3	131.0	89.1	17.3	147.0	15.4
Guysborough	2,678	27.0	15.4	99.2	148.5	84.6	18.0	175.5	15.3
Halifax	14,713	141.4	12.9	104.1	952.9	87.1	15.4	1,094.3	13.4
Halifax Co-Bedford	29,049	241.3	14.0	120.4	1,483.5	86.0	19.6	1,724.8	16.8
Hants West	3,680	21.0	9.6	175.2	198.7	90.4	18.5	219.7	16.8
Inverness	4,840	23.0	9.4	166.9	278.0	90.6	17.4	307.0	15.8
Kings	10,956	64.0	9.5	171.2	608.4	90.5	18.0	672.4	16.3
Lunenburg	8,395	61.0	12.7	137.6	420.8	87.3	20.0	481.8	17.4
Northside-Victoria	7,282	55.0	12.5	132.4	383.3	87.5	19.0	438.3	16.6
Pictou	10,616	72.0	11.5	147.4	556.8	88.5	19.1	628.8	16.9
Queens	2,529	18.0	11.7	140.5	135.5	88.3	18.7	153.5	16.5
Richmond	2,614	28.0	15.1	93.4	157.5	84.9	16.6	185.5	14.1
Shelburne	3,245	21.0	11.4	154.5	163.2	88.6	19.9	184.2	17.6
Yarmouth	3,283	23.0	12.4	142.7	162.3	87.6	20.2	185.3	17.7
Hantsport	243	1.0	5.8	243.0	16.1	94.2	15.1	17.1	14.2
DISTRICT TOTALS	169,456	1,301.7	12.5	130.2	9,149.6	87.5	18.5	10,451.3	16.2

Administration = Superintendent, Asst. Superintendent, Principal, Vice-Principal, Supervisor, Guidance Director, System Consultant, and Department Head.

Regular and Special Subjects = Regular Classroom, Perm Sub, Home Visit, and Continuing Ed. Special Subject Teacher - Home Economics, Music, Art, Physical Education, Industrial Arts, Guidance, Business Education, Library and Vocational.

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE

AVERAGE CLASSROOM SIZE

BOARD	1981-82	1982-83	1983-84 REGULAR CLASSES	1983-84 SPEC ED* CLASSES	1983-84 TOTAL	1984-85 REGULAR CLASSES	1984-85 SPEC ED* CLASSES	1984-85 TOTAL	1985-86 REGULAR CLASSES	1985-86 SPEC ED* CLASSES	1985-86 TOTAL	1986-87 REGULAR CLASSES	1986-87 SPEC ED* CLASSES	1986-87 TOTAL	Preliminary 1987-88 REGULAR CLASSES	Preliminary 1987-88 SPEC ED* CLASSES	Preliminary 1987-88 TOTAL
Annapolis	24.5	23.4	23.3	8.6	22.7	20.6	8.2	20.2	20.8	8.2	20.5	23.0	6.8	22.6	23.7	7.2	23.2
Antigonish	24.6	23.3	24.9	13.7	24.4	24.3	8.5	23.8	24.5	8.9	23.9	24.6	8.3	24.1	23.7	8.1	23.1
Cape Breton	24.3	23.8	24.2	8.8	23.6	23.9	7.9	23.2	23.7	8.2	23.0	24.4	7.3	23.5	24.4	7.4	23.6
Clare-Argyle	22.4	22.2	21.9	7.2	21.4	22.1	9.0	21.7	22.2	7.8	21.7	22.4	9.0	22.0	20.9	8.3	20.4
Colchester-E Hants	24.0	24.1	23.7	6.4	23.1	23.6	6.7	22.9	24.2	7.1	23.7	24.1	7.8	23.7	25.0	7.6	24.5
Cumberland	23.9	23.2	21.1	7.9	20.6	22.5	7.8	21.9	22.5	6.6	21.8	23.0	7.3	22.3	23.5	8.8	22.9
Dartmouth	24.5	23.8	24.3	18.6	23.5	25.2	18.9	24.2	24.5	18.4	23.5	24.9	18.8	24.1	24.8	11.0	24.0
Digby	21.0	20.7	21.4	7.1	20.7	22.7	7.0	21.4	22.0	6.3	21.2	21.3	7.5	20.6	21.7	7.7	20.9
Guysborough	23.4	21.9	22.3	7.8	21.7	21.8	4.0	21.2	22.7	5.6	22.1	22.9	6.0	22.4	23.0	3.0	22.7
Halifax	23.0	22.8	24.1	9.7	23.5	22.8	9.4	22.2	23.0	7.3	22.4	23.1	8.3	22.6	23.3	8.8	22.7
Halifax Co-Bedford	23.6	24.7	26.3	7.8	25.6	25.7	7.8	25.0	25.6	7.8	24.8	25.6	6.9	24.9	25.3	7.9	24.8
Hants West	25.5	24.6	25.7	7.2	25.0	26.5	10.0	25.8	26.1	12.7	25.8	25.7	6.8	25.0	24.9	5.7	24.5
Inverness	22.5	22.1	21.8	4.9	21.2	22.8	4.8	22.1	22.6	6.6	22.0	22.8	5.6	22.2	22.3	6.3	21.8
Kings	24.5	24.6	24.0	11.0	23.7	23.5	11.1	23.2	23.9	11.2	23.7	23.8	11.8	23.5	23.7	10.8	23.4
Lunenburg	25.4	25.0	25.9	10.8	25.6	25.6	11.7	25.2	25.4	19.6	25.3	25.6	15.4	25.4	25.4	12.2	25.2
Northside-Victoria	23.2	23.1	22.4	12.0	22.2	20.0	10.0	19.8	23.0	7.9	22.6	23.5	6.7	23.0	22.9	8.8	22.6
Pictou	25.9	24.6	25.3	8.3	24.4	24.7	10.2	23.9	24.8	8.3	24.0	24.7	7.7	23.8	23.8	8.0	23.7
Queens	25.5	25.5	26.1	9.6	25.8	24.7	7.3	24.1	23.8	6.5	23.2	24.1	5.4	23.3	23.4	7.8	22.8
Richmond	20.4	21.0	22.3	8.4	21.5	22.6	8.9	21.8	22.7	7.4	21.6	21.4	9.3	20.8	21.4	9.8	20.9
Shelburne	24.1	24.8	24.8	3.5	24.2	23.6	3.8	23.0	25.4	6.3	24.9	24.4	7.5	23.9	25.5	7.5	24.9
Yarmouth	24.4	23.6	25.8	6.0	24.5	26.2	6.9	24.7	25.7	6.0	24.5	26.2	7.3	25.2	26.0	8.9	25.1
Chignecto	24.8	23.2	22.7	0.0	22.7	22.3	0.0	22.3	22.0	0.0	22.0	21.8	0.0	21.8	20.3	0.0	20.3
BOARD AVERAGE	24.0	23.8	23.9	8.7	23.6	23.8	8.6	23.2	24.0	8.4	23.4	24.2	8.1	23.2	24.1	8.7	23.6

*Includes segregated Special Education classes, EMH, TMH, LD, TC, MULT, PHYS, SPED, CD and OTHR

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NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 34

COMPARISON OF SCHOOL SIZE

BOARD	ENROL 87/88	NO. OF SCHOOLS 87/88	AVERAGE NO. OF STUDENTS PER SCHOOL	SEPT. 30 1987 G.S.F.	AVERAGE GSF PER STUDENT	AVERAGE GSF PER SCHOOL
Annapolis	4,181	16	261	499,733	120	31,233
Antigonish	4,660	16	291	451,204	97	28,200
Cape Breton	20,066	69	291	2,154,062	107	31,218
Clare-Argyle	3,240	14	231	396,619	122	28,330
Colchester-E Hants	13,320	46	290	1,520,573	114	33,056
Cumberland	6,415	26	247	739,570	115	28,445
Dartmouth	11,190	30	373	1,555,289	139	51,843
Digby	2,261	8	283	264,310	117	33,039
Guysborough	2,678	12	223	290,213	108	24,184
Halifax	14,713	38	387	2,347,128	160	61,767
Halifax Co-Bedford	29,049	77	377	2,704,172	93	35,119
Hants West	3,680	9	409	380,900	104	42,322
Inverness	4,840	17	285	693,341	143	40,785
Kings	10,956	22	498	1,135,067	104	51,594
Lunenburg	8,395	25	336	776,243	92	31,050
Northside-Victoria	7,282	29	251	802,948	110	27,688
Pictou	10,616	30	354	1,141,989	108	38,066
Queens	2,529	12	211	241,978	96	20,165
Richmond	2,614	12	218	365,705	140	30,475
Shelburne	3,245	13	250	305,689	94	23,515
Yarmouth	3,283	10	328	339,880	104	33,988
Hantsport	243	1	243	37,074	153	37,074
TOTAL	169,456	532	319	19,143,687	113	35,984